

2025-2026 QUARTERMASTER'S GUIDE



QUARTERMASTER'S GUIDE

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July 2025

Dear Post Quartermaster,

Congratulations on your election as Quartermaster! This is an important position, one that requires hard work, dedication, and trustworthiness. Your Post is counting on you to fulfill your duties to the benefit of the organization, members and communities. We want to help you be successful.

Whether you are new to the job or have done it before, no matter what your current level of knowledge or experience may be, there is always something you can learn and this guide was created as a training tool and resource to assist you in your role.

The enclosed guide is updated periodically. You can find the latest version, as well as other valuable resources, at www.vfw.org by logging in as a member (Login – top bar, right side), and going to “Member/Post Resources – Bylaws: Training, Forms & Templates”

Other important resources include the Bylaws, Manual of Procedure, and Ritual. In particular, the Manual of Procedure, Sec 218 (a) (5) outlines the responsibilities of the Post Quartermaster. Learn these well. Each Post is required to maintain a current copy of the Bylaws, Manual of Procedure, and Ritual; current copies are available for purchase from the VFW Store at www.vfwstore.org.

We are here to support you. If you have questions and are unable to find answers with your District or Department, call us at 833.VFW.VETS. Explain to the operator what you need, and they will transfer you to the correct person to answer your questions.

Thank you for taking on this responsibility. It may be challenging at times, but it can also be very rewarding. We wish you well!

Dan West
Adjutant General

Marc L. Garduno
Quartermaster General

P. S. Have a suggestion to how we can improve the Quartermaster’s Guide? We want to hear from you! Send an email to info@vfw.org, subject line “Feedback on Quartermaster’s Guide,” with your comments. We are always looking to improve on what we do.

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INTRODUCTION



VETERANS OF FOREIGN WARS.

Veterans of Foreign Wars of the United States



A Message to Post Adjutants and Post Quartermasters

The Veterans of Foreign Wars is respected and effective because it is a grassroots organization, built from the bottom up by members demonstrating every day their commitment to their fellow veterans, community and country. The cornerstone and foundation of the Veterans of Foreign Wars are the Post. That is where the energy and impetus for our state and national efforts are generated and where so much of the real work is done. Without the effort by the officers and members at Posts around our great country and the world, little would be accomplished.

The members of your Post have selected you for a very important role in maintaining the continuing effectiveness of the grassroots efforts in your community. You now have the responsibility, and also the opportunity, to reward them for the trust they have placed in you. If you perform your duties well, the members of your Post, as well as the entire community, will benefit.

You have been tasked with advancing the interests of the Post and the purpose of this Manual is to help you understand and perform your important duties in fulfillment of this mandate. It will hopefully be a blueprint you can use to operate efficiently and effectively.

Please always remember that the offices of the Post Adjutant and Post Quartermaster are the most critical in the Post and you will have the personal satisfaction of knowing you have contributed to the success of your Post, Department and the National Organization as the result of your care and attention to detail.

And, certainly, if you have an idea that you think will be better than our present methods, let us hear about it! You do the work. If changes can be made without harm to accepted practices, we want to know about them.

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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 Bylaws, to receive, handle, and account for funds of the Post. As Quartermaster, you may authorize a person to disburse funds on your behalf; however, they must be bonded. 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 or the Quartermaster's authorized person.

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 Bylaws 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, the Quartermaster shall:

- a) Qualify and secure a bond in a sum at least equal to the amount of the liquid assets for which they 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 their care. They 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 Bylaws, 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 they 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) Reconcile and verify all transactions listed on all bank statements to assure the accuracy of Post records. 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 is maintained. Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Unless specifically authorized by the Post to remove such books and records from its facilities, they will be kept at the Post facilities.
- g) Provide access and transfer to their successor in office or anyone designated by higher authority, without delay, all books, records, papers, monies, securities and other property of the Post in their possession or under their control.
- h) Comply with, and perform all duties required of them by the laws and usages of this organization, applicable Bylaws and orders from lawful authority and perform such other duties as are incident to such office.
- i) Report on transactions concerning receipts and expenditures, for any given period, at a regular or special meeting of the Post.
- j) File appropriate forms as required by Federal, State and Local Statutes or regulations.

Control of Clubroom Funds

Any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on 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 Bylaws, 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.

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. This may be accomplished by virtue of the required audit processes. 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 and 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.

Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Unless the Post specifically authorizes the removal of such books and records from its facilities, they must be kept at the Post facilities.

Payment Platforms

Payment platforms such as Venmo, CashApp, Zelle, etc. are acceptable forms of collecting and disbursing funds from the membership as long as the process follows Section 218(a)(5)(b). However, Post business accounts must be established on these platforms; do not use personal accounts. The selected platform must have the ability to pull transaction reports that can be integrated into the Quartermaster's Detailed Report of Receipts and Disbursements.

Authority to Disburse

A Quartermaster may NOT disburse funds of the Post, outside of an approved annual budget, 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 Bylaws 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 (Form #4208) and it must be accurate and current.

Action on the Quartermaster's Report

The Post Quartermaster will ensure at a minimum, a detailed Financial Report and a register of receipts and disbursements for the previous month is presented at the Post's monthly meeting. The report will stand as printed or as distributed at the monthly membership meeting and no action shall be taken to accept the report, accept the report pending audit, or accept the report subject to changes so that Post Trustees can complete their responsibilities through quarterly audit process. After the Post Trustees have completed the quarterly audit, that is the report presented to the Post's membership for acceptance. This process is important because it is the Post's official record showing the Trustees have properly audited the Quartermaster's monthly financial reports and have brought any discrepancies found to the Post's membership. Keep in mind, Comrade Quartermaster, you are bonded and should a discrepancy appear which needs action by the bonding company, the records will be required to determine if the Post has exercised due care and diligence in protecting the bonding company from improper practices and fund handling.

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.

Bonds

All Posts are required by the Bylaws (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 Bylaws is a dangerous practice because the Post will be without the protection a bond affords. In addition to the Post Quartermaster, positions should be bonded that are specifically identified in Post bylaws, operating / standing procedures, or any other position that has custody of funds or access to Post accounts of liquid assets. For example, many Posts list the Commander as an account signatory in addition to the Quartermaster, or the Canteen/Bar Manager or House Committee Chair may be listed on accounts and have access to the Post's funds and could clean out an account with just their signature. These positions should be bonded. In contrast, a bartender who only has access to their drawer while on shift or a member running a Buddy Poppy

drive who only has access to a limited amount of funds does not require a bond. 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.

Bonding vs Insurance

While bonds are often misunderstood to be insurance policies, they are not. There are similarities, but there are several major differences, and the information herein seeks to clarify this requirement and the difference between bonds and insurance.

VFW Bylaws Section 703 Bonds states:

Each officer accountable for funds or property pursuant to any provision of these Bylaws shall be bonded with an indemnity company as surety in a sum at least equal to the amount of liquid assets for which, so far as can be anticipated, they may be accountable. The bond premium shall be paid from the funds of the Veterans of Foreign Wars of the United States, Department, District, County Council, or Post, as the case may be, to which each officer is accountable. The bonds of such accountable officers, in amount and as to surety, shall be approved by their respective units and held by their respective Commanders. The Commander of each unit shall be responsible for the proper and adequate bonding of all accountable officers in their unit.

Sections 218, 418, and 518 of the Manual of Procedures require bonding of the Quartermasters at each level. The purpose of bonding is to protect the VFW against actions of the Quartermaster, or other officers being bonded.

There is a difference between bonds and insurance.

A surety bond is an agreement under which one party (the surety company) guarantees to another party (VFW) the performance of an obligation by a third party (the accountable officer). Surety bonds do not have a deductible and do not require a conviction of the officer in order to be paid for the loss. Surety bonds serve to protect the obliged party (VFW) against losses that result from the failure of the principal (accountable officer) to meet their obligation.

Insurance is an agreement under which one party (the insurance company) guarantees protection to another party (VFW) due to dishonesty, forgery, computer fraud, theft, etc. Crime or employee dishonesty insurance policies may be subject to a deductible and may require a conviction of the officer, which can take time, before payment will be made.

So, any policy that provides insurance against theft where there is a deductible, and a conviction is required, then it is not considered a bond. A bond is taken out by a party (post) to cover a specific position/person (post officer) who promises to act in a certain way. There is never a deductible, and no conviction is required. An insurance policy will generally apply to all officers, volunteers and employees who have access to Post funds. Posts need to look at the terms of the contract to make sure they are getting a bond and not an insurance policy. In many cases, a post may need both an insurance policy for the post and a bond for the individual handling funds.

Document Retention

The following list has been compiled in response to requests from Posts that have asked how long to retain certain files and records. Please keep in mind that this list does not have the effect of law, and a judicious amount of common sense should be used when applying it to your Post.

<u>Record Name</u>	<u>Retention Period</u>
Accounts payable invoices	7 years
Accounts payable ledger	7 years
Accounts receivable ledger	7 years
Annual financial reports	Permanent
Annuity & deferred payment plans	Continuing record
Audit reports, annual	10 years
Audit reports, periodic	2 years
Audit work papers	5 years
Balance sheets	5 years
Bank deposit slips	5 years
Bank statements	5 years
Bills of lading	2 years
Bonds - Fidelity	3 years after termination
Bonds - Surety	3 years after termination
Budgets	5 years
Bylaws	Until superseded
Cancelled checks	7 years
Cash receipt records	7 years
Certified annual financial statements	Permanent
Community activity reports	3 years
Contracts	7 years after termination
Correspondence, executive	10 years
Correspondence, general	3 years
Depreciation schedules	Permanent
Election of Officer Reports	5 years
Employee records	4 years after termination
Employee contracts	7 years after termination
Employee withholding records	7 years
Employee accident reports	30 years after settlement
Employee insurance records	11 years after termination
Employee termination	7 years
Entertainment, gift & gratuity records	3 years
Expense vouchers	7 years

<u>Record Name</u>	<u>Retention Period</u>
Fidelity bonds	3 years after termination
Financial reports, periodic	2 years
Financial reports, annual	Permanent
Freight bills	3 years
Freight claims	2 years
Garnishments	7 years after termination
General ledger	Permanent
Income statements, annual	Permanent
Income statements, periodic	2 years
Incorporation papers	Permanent
Inspection reports	3 years
Insurance records, general	4 years after Policy expiration
Inventory records	Permanent
Labor Cost Records	3 years
Lease Records	3 years after termination
Membership Applications	Permanent (see note 1)
Membership Rosters	5 years
Minutes of Post Meetings	5 years (see note 2)
Payroll register	7 years
Periodic financial reports	2 years
Petty cash records	3 years
Property records	Permanent
Quartermaster Monthly & Quarterly Reports	5 years
Shipping & Receiving documents	2 years
Tax records	Permanent

Note 1: Membership applications should be retained as a permanent record and as long as practical to aid in establishing length of membership, original eligibility, and other items of historical value. They may be electronically converted to provide more efficient retainability.

Note 2: In some instances, it may be advisable to retain the minutes of Post meetings when those minutes contain policy decisions. Normally, however, those policy decisions would have been incorporated into the Post Bylaws, and the minutes would only be of minor historical significance.

Obviously, the foregoing list is not all-encompassing, nor is it intended to be. A good rule of thumb in determining what files and records to keep is that if the file or record has no financial or historical significance, then it is probably time to dispose of it.

Statement of Policy

Operation, Management and Control of Clubroom/Canteens

The operation, management and control of clubs and/or canteens were not envisioned in the purposes of our organization as described above both in our Congressional Charter, National Bylaws, Manual of Procedure and Ritual. The first and foremost consideration of Posts shall be to the objects of the VFW listed above. VFW clubs and/or canteens should be of secondary interest and concern and compatible with our stated purposes.

Some state departments have adopted or recommended rules and regulations or management guides for the operation of Post-sponsored clubs and/or canteens in compliance with state and local regulations and the applicable provisions of Sections 708 and 709 of the National Bylaws, which address incorporation and control of units. Also, many Posts have incorporated those rules and regulations or guides in their Bylaws or adopted rules and regulations for the operation, management and control of their canteens and/or clubs in accordance with them.

Differing laws at the state and local levels preclude the promulgation of universally accepted rules and regulations. The operation, management and control of any club or canteen, or any other facility operated by a Post, is wholly within the authority of the Post. It is the Post's responsibility to see that its club, canteen or other facility is operated in a way that benefits its members and does not harm the reputation of the Post and those members.

In adopting rules and regulations for the operation, management and control of clubs and/or canteens, Posts must adhere to the following provisions of Section 709 of the National Bylaws:

Any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of a post, incorporated separately from the post or unincorporated, shall be at all times under the direct control of the post and all funds derived therefrom shall be at all times under the direct control of the post.

All money, property or assets of every kind and nature, as well as all books and records owned, held or used, by any such activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of a post shall be the property of the post and must be placed in the care and custody of the post quartermaster.

No post and no activity, clubroom or holding company or unit sponsored, conducted or operated by, for or on behalf of any post may own any property jointly or in common with any individual, firm, partnership, association, corporation or other business or charitable entity, except that property may be held jointly or in common a post or unit of a congressionally chartered veterans organization, provided the arrangement allows for the prominent display of the names, trademarks, or service marks of the veterans of foreign wars of the united states and is not contrary to any provision of law or these bylaws.

No post or activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in its behalf, may participate in any arrangement whereby its funds are expended on property held by another entity for the joint use of such post and other individuals, firms, partnerships, associations, corporations or other business or charitable entities, including veterans organizations, except that such arrangement may be made with a post or unit of a congressional chartered veterans organization, provided the arrangement allows for the prominent display of the names, trademarks, or service marks of the veterans of foreign wars of the united states nor is contrary to any provision of law or these bylaws.

“Buddy”® Poppy

Every Post should participate in the Buddy Poppy program at least once a year, even if your Post has NEVER distributed poppies. You will not fulfill your duty and responsibility as Post Quartermaster unless you assist your Commander in conducting a Buddy Poppy program during your respective terms in office.

Where to Order Buddy Poppies

All Buddy Poppies and allied materials, advertising, promotional and worker's supplies are obtained by the Post through its own Department (state) Headquarters. If you have not received order forms and a list of available material and prices, contact your Department Quartermaster.

It is suggested that all orders be placed with your Department Headquarters 6-8 weeks prior to anticipated program date.

How Many Buddy Poppies to Order

When placing your order for Buddy Poppies, plan for “the best possible campaign” and requisition an additional five hundred (500). Additional poppies will be required during the year for remembrances, displays, table decorations and many other uses. The total distribution will depend upon the number of recruited workers. Don't forget to take into account any requirements for the All State Commander contests.

What the Buddy Poppy Program Means to the VFW

The purchase price paid for Buddy Poppies by your Post includes many items in addition to the cost of the poppy itself. Since the program varies in different Departments, exact figures cannot be given for each state.

Pursuant to Section 711, "A grant in the amount of one and one-half cents of each poppy shall be payable to the VFW National Home for Children; any remaining net proceeds from the sales of Buddy Poppies after the costs of producing and distributing the poppies and payment of the grant to the National Home for Children has been deducted shall be allocated to the National Veterans Service Budget."

How to Use Buddy Poppy Proceeds

Your Post proceeds must be used for “the assistance of needy veterans and members of the Armed Forces and their dependents, surviving spouses and orphans.” No Buddy Poppy funds can be used for any other purpose. Net proceeds must be put in the Post Relief Fund. Adherence is mandatory as provided in Section 219, VFW, the Manual of Procedure states:

The Quartermaster of the Post will be the custodian of the relief fund and will expend monies there from, as directed by the Post, for the following purposes:

- a) Aid, assistance, relief, and comfort of needy or disabled veterans or members of the Armed Forces and their dependents, and the surviving spouses and orphans of deceased veterans.
- b) Maintenance and expansion of the VFW National Home for Children and other facilities devoted exclusively to the benefit and welfare of the dependents, surviving spouse, and orphans of disabled, needy or deceased veterans or members of the Armed Forces.
- c) Necessary expenses in providing entertainment, care, and assistance to hospitalized veterans or members of the Armed Forces.
- d) Veterans rehabilitation, welfare and service work.
- e) To perpetuate the memory of deceased veterans and members of the Armed Forces and to comfort their survivors.
- f) To foster true patriotism through historical and educational programs.
- g) Remission of dues of sick, needy or disabled members.
- h) Necessary expenses to support the relief fund such as the purchase of Buddy Poppies.

Relief funds may be invested in approved securities but shall not be loaned to the Post or other units, or transferred from the relief fund in any manner or under any guise, except that relief funds may be transferred to the general fund for remission of dues of sick, needy or disabled members.

Benefit Information

All new and reinstated members recruited during this year will receive member benefit information once their dues have been received at National Headquarters. If you need additional member benefit information, please visit vfw.org/join/member-benefits.

Your help in publicizing VFW Member Benefits will help the Veterans of Foreign Wars have another successful membership year.

Important Note: VFW members in good standing are insured under the \$1,000/\$1,500 Personal Accident Plan (benefits reduce at ages 70 and 75). Benefits are payable in the event of a covered accidental death or dismemberment. Accidental loss of life payment is payable to the estate of the insured member, unless a beneficiary designation form is on file at the insurance company.

Emblem and Supply Department VFW Store

Through the Emblem and Supply Department, the VFW Store offers virtually everything you need to conduct Post business - supplies, recruiting items, business cards, uniform caps, awards, emblematic merchandise, to name a few. Additionally, the VFW Store offers a wide variety of other products for Posts and members such as personalized apparel (shirts, jackets, and caps), military items, jewelry, gift items, as well as flags and patriotic items.

The VFW Store offers high quality, affordable products and when you buy from the VFW Store your money stays in the VFW and all levels benefit:

- a) Per Section 715 of the VFW Bylaws, 10% of net profits are rebated back to the Departments each year.
- b) Auxiliary to the VFW, National Headquarters receives a percentage.
- c) The remainder goes to VFW Programs that assist veterans, military personnel, and their families.

A new VFW Store catalog is mailed annually in August to each Post Quartermaster and Commander, as well as to members who have purchased in the prior year.

Convenient Ordering

- a) Online: vfwstore.org
- b) Toll free: 833.VFW.VETS (833.839.8387)
- c) Fax: 816.968.1115 (credit card orders only)
- d) Mail order form
- e) Supplyandemblem@vfw.org

VFW Store has convenient payment methods: Check, Money Order, and accepts MasterCard, Visa, American Express, or Discover Card.

If you don't see what you are looking for in the VFW Store catalog or online, please call 833.VFW.VETS, and ask for the customized ordering department.

There is a continual effort to develop new products that meet the needs of the VFW Departments, Posts and Members. We value and welcome your suggestions and feedback. If you have a suggestion for new products, please contact Hank Ellis at hank@vfw.org or 816.968.1194.

Use of the Trademarked VFW Emblem

The VFW logo is trademarked and owned by the National Organization of the Veterans Foreign Wars of the United States, with exclusive rights to manufacture the logo reserved by the National Organization, except by written permission from the Quartermaster General. To request permission to use the logo, contact qmgeneral@vfw.org

No Post, District County Council, State or Auxiliary, including Members and Officers, has authority to grant the right to manufacture, reproduce, or use the logo or name, to include VFW or Veterans of Foreign Wars.

The **VFW Store** and its licensed vendors, listed online at vfwstore.org, are the **only authorized sources** to produce merchandise with the VFW name, logo, and/or Cross of Malta.

Special Purchases/Quantity Discounts

Products are not limited to what you see in the VFW Store catalog or online. We specialize in finding custom/quantity products at very competitive prices. If your Post needs shirts, merchandise for special events, youth sponsorships item, etc. and you want to add your Post information to it, contact Kim Winston, Custom Consultant, at kwinston@vfw.org, 816.968.1181 or Mary Helbock at mhelbock@vfw.org, 816.968.2731.

Discount for New Life Members

New Life Members are eligible for a 10% discount on products for **personal** use from the VFW Store for one year from their Life membership date. Certain restrictions apply including:

- a) **Personal Use** does not include Post Supplies, Bylaws, citations, trophies and plaques. No Post checks.
- b) Discount must be requested at the time of order and cannot be used with other discounts, or applied to prior purchases, tax or shipping/handling charges.
- c) Membership Number required on all orders requesting this discount.
- d) Online orders, use promo code: **NEWLIFEMEMBER**

Discount for Legacy Life members (personal use only) – a-c above applies. Online orders, use promo codes: **GOLD**, **SILVER** or **BRONZE**

For more information on Life Members, see Section 111 of the National Bylaws.

Discount with Perpetual Post Charter

Posts receiving a new Perpetual Charter will receive a 10% discount certificate on one order from the VFW Store. Certain restrictions apply including:

- a) Original certificate must accompany the order.
- b) Discount certificate valid for one year from the date issued.
- c) Discount may not be used with other discount offers, coupons or gift certificates, nor applied to prior purchases, account payments, sales and/or use tax or shipping/handling charges.

Any questions regarding the VFW Emblem and Supply Department/VFW Store, contact Hank Ellis at hank@vfw.org or call 816.968.1194.

Quartermaster Supplies Quick Reference List

Item #4108	Podium Edition; Congressional Charter, Bylaws, Manual of Procedure, Ritual.
Item #4202	Membership Binder With Index *
Item #4200	Miscellaneous Receipt Forms *
Item #4201	Membership Record Forms *
Item #4205	Post Minutes Book *
Item #4214	Trustees Report of Audit Form *
Item #4208	Financial Statement Form (monthly detail of receipts and disbursements) *

**While quantities last

FINANCIAL REPORTING



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Financial Reporting

The Uniform System of Post Records and Accounts is a system that has been in use for many years by many VFW Posts with exceptional results. This system is the preferred method of record keeping; however, as technology continues to develop, many VFW Posts are transitioning to electronic-based methods utilizing differing types of accounting software. When searching for new electronic-based methods, any automated system that follows Generally Accepted Accounting Principles (GAAP) used in the United States is acceptable. GAAP sets standard accounting rules for preparing, presenting, and reporting financial statements in the U.S. The following link includes an accounting glossary of terms at the bottom of the page. <https://www.investopedia.com>.

Quartermasters utilizing these methods must ensure that the basic principles of the Uniform System of Post Records and Accounts are not lost and that all electronic records are routinely backed-up.

Uniform System Ledger of Post Records and Accounts

The Receipts, Expenditure and Distribution Ledger; better known as the Post Ledger or Quartermaster's Ledger, is the most important financial record of the Post. It provides a means of maintaining uniform records of the financial transactions of the Post. When properly used, it is simple to maintain. It provides an easily understood record of the Post's financial condition and enables quick and accurate audits of the Post funds. The balance shown in the ledger at the end of the month must be in agreement with the bank statement(s), checkbook(s) and with the receipt book and vouchers/orders.

The ledger contains various rows and columns for specific entry; each row represents a specific transaction and explains the when, who, why, how of each receipt and disbursement. It further explains, in detail, how each is distributed throughout the Post's funds.

The first four column headings of our ledger are:

DATE: Represents the day and month the transaction was entered.

FROM OR TO: Represents the individual, group, or corporation to which the transaction is associated with.

REASON: Represents the transactions purpose such as donation, mortgage, or member dues.

RECEIPT OR CHECK NO.: Represents how the transaction was sent or received. This may be a check number, transaction number, receipt number.

The next column heading of the ledger is **CASH AND BANK** and has a subheading of **RECEIVED** and **EXPENDED**. **CASH AND BANK** represents the amount of the transaction. Thus the total amount received is entered in the **RECEIVED** portion of the **CASH AND BANK** column and the total amount expended is entered in the **EXPENDED** portion of the **CASH AND BANK** column.

The next column headings of our ledger contain **NATIONAL AND DEPARTMENT DUES, APPLICATION FEES, and POST GENERAL FUND, and POST DUES RESERVE FUND*** (additional blank columns exist to allow for extra funds as required). These columns represent how transactions listed in the **CASH AND BANK** column are distributed between Post funds. Each heading is again separated into two columns titled **RECEIVED** and **EXPENDED** and are recorded as appropriate.

Each column is totaled at the bottom of the page, showing the amounts of all receipts and expenditures and the funds balance (net). This allows for the Quartermaster, at a regular Post meeting, to give a no frills financial report.

****Note: The Post Dues Reserve Fund is no longer required; however, as many Posts still utilize this fund it has been retained on the ledger form.***

The illustration of the ledger (example 1) will give you a general knowledge in making entries. The entries on the illustrated ledger are the most common ones used by the majority of Posts. Larger Posts or those with club facilities may have many more entries. The ledger should be balanced at the end of each page and at the end of the month. This will assist the Post Trustees in auditing the books.

1. Top line shows amount of cash in the bank brought over from the previous month and the breakdown of the money into different funds. Entries in the left columns (date) is self-explanatory. The next two columns require that the Quartermaster show from whom the money was received or to whom money was paid and the reason it was received or paid.
2. Dues receipts often cause problems for a new Quartermaster. The full amount for National and Department dues is entered under this heading. The National Bylaws state that not less than one-half of the Post's part of the dues will be placed in the Dues Reserve Fund, and that no expenditures will be paid from this fund. The Dues Reserve Fund will be transferred to the General Fund on July 1.
3. The Ledger sheet is closed out at the end of each month. This is done by adding each column and entering the figure at the end of each column. Subtracting expenditures in each fund from the received column will provide the net in each fund. The total of the net figures in each fund should be the same figure as shown in the **CASH AND BANK** column.
4. If the figure shown under **CASH AND BANK** is the same as shown in your checkbook stub and the bank statement, your books are in order.

It is important that the Post Quartermaster's records are neat and in order at all times, and that all bills and receipts are filed by month. It is also advisable if the Post uses a large checkbook, that the returned cashed checks be attached in the checkbook to the corresponding check stub.



Pictured: Receipts, Expenditure and Distribution Ledger Page

Example 1 (cont.)

Miscellaneous Receipt Form

(Example 2)

Each Post Quartermaster should be equipped with the forms and records incident to the office. One form being the Miscellaneous Receipts Form (Item #4200*)

It is of the utmost importance that proper receipts are issued for ALL money received including donations and dues.

	Veterans of Foreign Wars of the U.S.	
	POST NO. <u>14001</u>	
	MISCELLANEOUS RECEIPT NO. <u>221</u>	
	DATE <u>4/02</u> 20 <u>XX</u>	
RECEIVED FROM		
<u>Adam Furst</u>	<u>5901 Here St.</u>	
NAME	ADDRESS	
TEL. NO. <u>382-5264</u>	<u>Gordtown, USA</u>	
AMOUNT <u>\$43.00</u>	FOR <u>Continuous Dues</u>	
AUDITED	NOTE: THIS RECEIPT DOES NOT TAKE THE PLACE OF AN OFFICIAL MEMBERSHIP CARD.	
POSTED PAGE		
	<u>Joe Honest</u> QUARTERMASTER	

Example 2

* While Quantities Last

Monthly Financial Statement Quartermaster's Detail of Receipts and Disbursements (Example 3)

The Detail of Receipts and Disbursements (Item #4208*) is not intended to replace the Receipts, Expenditure and Distribution Ledger. It is a form designed to assist Post Quartermasters in the listing of Receipts and Disbursements between and during Post meetings for the purpose of providing Post Trustees and the Post Adjutant with a continuous record of the financial operation of the Post.

All receipts and disbursements must be itemized in detail. Once completed the original (and copies) must be turned over to the Post Trustees for examination and audit. The Post Trustees:

1. Must ascertain if all receipts and disbursements have been properly listed and that properly approved vouchers/orders are in evidence to cover and authorize all disbursements.
2. Ensure all checks are properly signed (countersigned by the Post Commander if required by the Post Bylaws.)
3. Must satisfy themselves that the receipts of the previous meeting have been properly deposited in the bank by examining the bank receipted deposit slip.
4. Upon examination and audit of the statement, if found to be correct, they should so certify by placing their signatures thereon.
5. Prior to presenting a report of varied discrepancies to the membership, trustees must make every effort to resolve them by securing all necessary financial records and performing a more thorough review aimed at resolving those mistakes.

Distribution of this form is as follows: The triplicate or yellow copy should be given to the Post Adjutant so the information appearing thereon may be included in the minutes of the meeting. The original or white copy should be returned to the Post Quartermaster in exchange for the duplicate or blue copy. The duplicate or blue copy should be retained by the Trustees to verify and assist them in their quarterly audit of the Quartermaster's books.

Section 218 of the Manual of Procedure mandates Post Trustees to make quarterly audits of certain records and to submit proper reports thereof. Any negligence on their part in complying will make them (Trustees) individually and collectively liable for any loss the Post may suffer. Although the Trustees may not actually misuse Post funds, they do become, in case of loss, accessory to the act by reason of not performing their duties as prescribed by law and in accordance with their obligation. Keep in mind that bonding company liability is contingent with the compliance of VFW Bylaws by Post officers.

More efficient, capable and loyal Post Trustees will reduce the number of claims to the bonding company.

An honest, accountable officer never has to be forced to render a report and always welcomes an inspection of his records.

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 Bylaws 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.

POST No. <u>14001</u> DRAFT No. <u>63</u> <u>April 7</u> 20 <u>XX</u> To <u>City Power and Light</u> For <u>electric bill</u> 	POST No. <u>14001</u> DRAFT No. <u>63</u> VETERANS OF FOREIGN WARS OF THE UNITED STATES TO THE QUARTERMASTER PAY TO THE ORDER OF <u>City Power and Light</u>  <u>April 7</u> 20 <u>XX</u> THE SUM OF <u>Ninety-four and 53/100</u> \$ <u>94.53</u> FOR <u>electric bill</u> <u>Ken Price</u> TRUSTEE TRUSTEE <u>COMMANDER</u> <u>M. Manner</u> TRUSTEE ADJUTANT
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Post Trustees' Report of Audit

The preparation and completion of the Post Trustees' Report of Audit (Item #4214*) at the end of each quarter is the duty and responsibility of the Post Trustees. In those instances, where, upon recommendation of the Post Trustees and authorization by the Post, qualified accountants are engaged to perform the quarterly audit, it continues to be the duty and responsibility of the Post Trustees to submit the Post Trustees' Report of Audit as set forth in the Bylaws. As Quartermaster you must insist on its completion.

* While quantities last



TRUSTEE'S REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of _____

(District/County Council/Post No.)

Department of _____ for the Fiscal Quarter:

FISCAL QUARTERS:

Jan 1 to March 31

Apr 1 to June 30

July 1 to Sept. 30

Oct 1 to Dec. 31

FUNDS (Liquid Assets)	11. Net Cash Balances at Beginning of Quarter	12. Receipts During Quarter	13. Expenditures During Quarter	14. Net Cash Balances at End of Quarter
1. Post General Fund				
2. Post Relief Fund (Poppy Profits, Donations, etc.)				
3. Post Home or Building Fund (incl. Savings but not real estate or CDs)				
4. Post Canteen or Club Fund				
5.				
6.				
7.				
8.				
9. Cash on Hand (to include ATMs)				
10. Bonds, Stocks, Mutual Funds and other liquid assets not incl. above				
15. TOTALS				

16. OPERATIONS

Have required payroll deductions been made?	Yes	No
Have Payments been made to the proper State and Federal agencies this quarter?	Yes	No
Have sales taxes been collected and paid?	Yes	No
Are club employees bonded?	Yes	No
Amount of outstanding bills	\$	
Value of Real Estate	\$	
Amount of liability insurance	\$	
Owed on Mortgages and Loans	\$	
Value of Personal Property	\$	
Amount of Property Insurance	\$	
Non-Liquid Assets (CDs, Trusts, etc.)	\$	

17. RECONCILIATION OF FUND BALANCES

All Checking Account Balances	\$	
Less Outstanding Checks	\$	
Actual Balance	\$	
Savings Account Balance	\$	
Cash on Hand	\$	
Total	\$	
Bonds, Stocks, other Liquid Assets	\$	
Grand Total (Minimum Amount of QM Bond)	\$	

18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date _____

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of _____ for the Fiscal Quarter: _____

in accordance of the National By-Laws and that this report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved.

Quartermaster	_____	Signed	_____	Trustee
Post	_____	Signed	_____	Trustee
Address	_____	Signed	_____	Trustee

This is to certify that the Office of the Quartermaster is bonded with _____ In the amount of \$ _____ until _____ and that this Audit is correctly made out to the best of my knowledge and belief.

Signed _____ Commander



TRUSTEE'S REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of _____

(District/County Council/Post No.)

Department of _____ for the Fiscal Quarter: _____

FISCAL QUARTERS: Jan 1 to March 31 Apr 1 to June 30 July 1 to Sept. 30 Oct 1 to Dec. 31

FUNDS (Liquid Assets)	11. Net Cash Balances at Beginning of Quarter	12. Receipts During Quarter	13. Expenditures During Quarter	14. Net Cash Balances at End of Quarter
1. Post General Fund				
2. Post Relief Fund (Poppy Profits, Donations, etc.)				
3. Post Home or Building Fund (incl. Savings but not real estate or CDs)				
4. Post Canteen or Club Fund				
5.				
6.				
7.				
8.				
9. Cash on Hand (to include ATMs)				
10. Bonds, Stocks, Mutual Funds and other liquid assets not incl. above				
15. TOTALS				

16. OPERATIONS

Have required payroll deductions been made?	Yes	No
Have Payments been made to the proper State and Federal agencies this quarter?	Yes	No
Have sales taxes been collected and paid?	Yes	No
Are club employees bonded?	Yes	No
Amount of outstanding bills	\$	
Value of Real Estate	\$	
Amount of liability insurance	\$	
Owed on Mortgages and Loans	\$	
Value of Personal Property	\$	
Amount of Property Insurance	\$	
Non-Liquid Assets (CDs, Trusts, etc.)	\$	

17. RECONCILIATION OF FUND BALANCES

All Checking Account Balances	\$	
Less Outstanding Checks	\$	
Actual Balance	\$	
Savings Account Balance	\$	
Cash on Hand	\$	
Total	\$	
Bonds, Stocks, other Liquid Assets	\$	
Grand Total (Minimum Amount of QM Bond)	\$	

18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date _____

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of _____ for the Fiscal Quarter: _____

in accordance of the National By-Laws and that this report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved.

Quartermaster _____ Signed _____ Trustee
Post Address _____ Signed _____ Trustee
 _____ Signed _____ Trustee

This is to certify that the Office of the Quartermaster is bonded with _____ In the amount of \$ _____ until _____ and that this Audit is correctly made out to the best of my knowledge and belief.

Signed _____ Commander

Trustees' Report of Audit Form

It is the responsibility of the Trustees to ensure the Trustees' Report of Audit form is properly completed. To prepare for the audit, the following documents should be made available: Previous quarterly audit; ledger/voucher maintained by the Quartermaster; banking statements for all accounts for the quarter being audited; and Post Meeting minutes maintained by the Adjutant for the quarter being audited to ensure expenditures voted on by Post Members are being completed. In addition, it is important to maintain a copy of the Post ByLaws with the financial documents if there is guidance on how monies are to be expended between Post meetings, e.g., a \$ dollar limit on expenditures to maintain post operations or to assist a Veteran in need.

The top of the form identifies the Post, its location and the quarter being audited. Below is an explanation of each block:

#1-8 FUNDS (Liquid Assets)

Listed are those funds most likely to be carried by a VFW Post, District or County Council. Any special funds may be added to the blank spaces. A "fund" is an account which normally has both income and expenditures. In most cases, just about all your miscellaneous expenditures (community service, youth activities, expenses, etc.) are chargeable to your general fund and most miscellaneous income (proceeds from fundraising activities, dues, etc.) are credited to your general fund. Item #10 for Bonds, Stocks, Mutual Funds and other liquid Assets, typically does not include Certificate of Deposits which may be non-liquid assets and should be reported in Item #16; check with your financial institution for clarification.

#9 CASH ON HAND (TO INCLUDE ATMS):

Some Posts own/operate ATMs, jukeboxes, gaming machines or other cash machines that are not included in Item #4 above that require cash on hand to operate daily.

#10 BONDS, STOCKS, MUTUAL FUNDS AND OTHER LIQUID ASSETS NOT INCLUDED ABOVE

This includes any financial instruments not previously included in any funds listed in Item #1-8 that can be liquidated without penalty by the financial institution. A loss in value of the account or processing fee charged by the financial institution to process the transaction does not equate to a penalty.

#11 NET CASH BALANCES AT BEGINNING OF QUARTER

The figures in this column are obtained from different funds as listed in your ledger. **The individual items in this column as well as the total at the bottom of the column should be the same as the ending balances of the previous quarterly audit.**

#12 RECEIPTS DURING QUARTER

The figures in this column are obtained by adding the amount shown in your ledger for the three months. This should include items transferred into a fund from another fund during the quarter.

#13 EXPENDITURES DURING QUARTER

The figures in this column are obtained by adding the expenditures for the three months. Include items transferred out of another fund during the quarter.

#14 NET CASH BALANCE AT END OF QUARTER

The figures in this column are obtained by adding items 11 & 12 and subtracting items 13.

#15 TOTALS

The figures in this line are obtained by adding the totals of items 11 & 12 and subtracting item 13 – you should arrive at the same by adding item 14.

#16 OPERATIONS

Answer questions as applicable. Non-liquid assets are types of assets that cannot be easily converted into cash within a short period without harsh penalties for early withdrawals. Trusts are a typical example. However, Certificate of Deposits less than \$65,000 in value are typically non-liquid assets. Certificate of Deposits greater than \$65,000 can be liquid assets. It is best to check with your banking institution on the type of CD and retain the information with the Post Financial Documents.

#17 RECONCILIATION OF FUND BALANCES:

All Checking Account Balances

Enter ending balance shown on bank statement. If more than one checking account, total ending balances for all accounts.

Less Outstanding Checks

Total checks written on or before the date of the last bank statement of the quarter that do not appear on the statement. If more than one checking account, total all outstanding checks.

Account Balance

Subtract " Less Outstanding Checks" from "All Checking Account Balances. Add any deposits in transit that do not appear on bank statements. This should agree with the balance in your checkbook/ledger.

Savings Account Balance

Enter balances of any savings accounts.

Cash on Hand

Amount of money on hand that has not been included in "Outstanding Deposits" above.

Total

Add the "Account Balance" line, "Savings Account Balance", and "Cash on Hand" Line.

Bonds, Stocks and Other Liquid Assets

Enter current value of all bonds, stocks, and other liquid assets.

Grand Total (Minimum Amount of QM Bond)

Add "Total Cash" line to "Bonds & Other Liquid Assets" line. **Total in Item #15 Net Cash Balance at end of Quarter should equal Grand Total in Item #17. This is the minimum amount of QM Bond. Verify in #18, QM bond equal to or above this amount.**

#18 TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT:

Enter the date the audit is prepared, the Post name and number and the quarter for which the audit is prepared. The Post Commander and Trustees must sign the audit prior to submittal to the Department.

Enter the name of the Post Quartermaster, the name of the bonding company, the amount of the bond (verify in #17 Total that amount equal to or exceeds **Total** and the expiration date of the bond).

Remember, it is the duty of the Post Trustees to conduct the quarterly audits. It is the duty of the Commander to see that audits are made.

The completed form, with the signature of the Post Trustees to attest to its accuracy, together with the signature of the Post Commander, should be forwarded to the Department Quartermaster. The Post Trustees should also sign the General Ledger at the ending point of the current audit period.

FEDERAL TAX INFORMATION



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Federal Tax Information

Income Tax Issues for Exempt Organizations

As long as there have been federal income taxes, there have been organizations that Congress has exempted from those taxes. Congress decided that the work of some organizations was so important it wanted them to keep their funds for their work, rather than paying part to the federal government. Many Posts erroneously assume that, because they are a VFW Post and are non-profit, they are automatically exempt from federal taxes. That is not the case. The IRS has established some specific procedures for obtaining and maintaining exempt status, and that procedure must be followed.

Congress established several categories of organizations that are exempt from federal income taxes. Those categories are usually referred to by the sections of the **Internal Revenue Code (IRC)** that grant tax exempt status. The more common ones are:

- ***Section 501(c)(3)**: charitable, educational, and religious organizations;
- ***Section 501(c)(4)**: social welfare organizations;
- ***Section 501(c)(7)**: social clubs.

Veterans of Foreign Wars National Headquarters has obtained its exemption under a special veterans service organization provision, Section 501(c)(19). The National Headquarters exemption does not cover other units. In most cases, the Department Headquarters has obtained a “group exemption” (discussed below) that covers Posts in the Department.

If your Post is not covered under a Group Exemption and has not applied for and been granted a separate exemption, you are urged to do so. To obtain a separate exemption, a Post must file an IRS **Form 1024**. A Form 1024 can be obtained by downloading from the IRS website at [irs.gov](https://www.irs.gov). VFW Posts should be eligible for exemption under section 501(c)(19), provided they have properly requested this exemption. Exemption under Section 501(c)(19) offers the most flexibility, because the exemption offers the broadest exempt purposes. Section 501(c)(19) status may be the only exemption available if your Post operates a canteen. It is highly recommended that you seek exemption under 501(c)(19). To obtain additional information concerning procuring and maintaining tax exempt status for your Post, review IRS Publication 557, “Tax Exempt Status for Your Organization”, or contact your local Internal Revenue Service office. It is also strongly recommended that you consult with an accountant, attorney or other tax professional for advice concerning the appropriate exemption and compliance with IRS requirements.

Group (“Blanket”) Exemptions

You should check with your Department Headquarters to see if it has been issued a group exemption letter that covers your Post. If it has, you are not required to file a separate application for exemption on Form 1024 unless your Post no longer wants to be included in the group exemption letter or is no longer eligible for exemption under the statutory section upon which the group exemption was issued. In addition, a Post that fails to file form 990 for three consecutive years will have its tax exemption revoked by the IRS. If this occurs, the Post can no longer be covered under a group exemption and must individually file Form 1024 to reapply for tax exemption. However, to be included in a group exemption, each Post must authorize the Department Headquarters to include it in the group. The authorization must be signed by a duly authorized officer of the Post and retained by the Department Headquarters for which the group exemption is in effect.

To maintain a group exemption, the Department Headquarters must submit annually to the Internal Revenue Center with which it files its information returns the following information:

- 1) Data regarding all changes in purpose, character or method of operation of the Posts included in the group exemption:
- 2) Lists of the Posts fitting the following three categories:
 - a) Posts that have changed their names or addresses during the year,
 - b) Posts no longer to be included in the group exemption, and
 - c) Posts to be added to the group exemption because they are newly formed or because they have recently authorized the Department Headquarters to include them.
- 3) Information required to be submitted by the Department Headquarters on behalf of Posts to be included in the initial group exemption is required for the new Posts to be added to the exemption.

Submission of this information does not relieve the Department Headquarters or any Posts from supplying any additional information which the IRS requires in order to determine whether the conditions for continuing the exemption are being met. Additionally, inclusion in a group exemption does not relieve the Post of any obligation it has to file income and payroll tax returns or pay taxes. Most Departments have obtained a group exemption under Section 501(c)(19). As the result of some recent IRS recommendations, those Departments that have group exemptions under Section 501(c)(4) are in the process of submitting applications for group exemption under Section 501(c)(19). You may be asked to provide information to support that application. Failure to provide that information may result in your Post losing its group exemption and require that you file for a separate exemption

Return of Organization Exempt From Income Tax (Form 990)

Organizations exempt from income tax under Section 501(c) of the Internal Revenue Code are generally required to file Form 990 by the 15th day of the fifth month following the close of their accounting fiscal year. If the organization's annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. Small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. There is no penalty assessment for late filing the e-Postcard, but an organization that fails to file required information returns for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax exempt status will not take place until the filing due date of the third year. In the event that an organization loses its tax exemption for failure to file for three consecutive years, the organization can no longer be covered under a group exemption, and must individually file Form 1024 and reapply for tax exemption.

Gross receipts are considered to be normally less than \$50,000 if the organization:

- a) Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
- b) Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
- c) Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which the calculations are being made).

If annual gross receipts are normally more than \$50,000, the organization must file Form 990 or 990-EZ. If an organization has gross receipts less than \$200,000 and total assets less than \$500,000, it may file form 990-EZ. However, if either gross receipts or total assets are above those limits, Form 990 must be filed.

For purposes of filing requirements, gross receipts include: total contributions; gifts and grants; program service revenue; membership dues and assessments; gross investment income (including interest, dividends, gross rents, and other investment income); gross income from the sale of assets other than inventory; gross income from special fundraising events; gross sales net of return allowances; and any other revenue.

IRS regulations require that all tax-exempt organizations make both their Application for Exemption and 990's for the last three years available for public inspection at their principal office and provide copies in response to written requests, subject to the payment of reasonable fees. There are substantial penalties for violation of these regulations.

Exempt Organization Business Income Tax Return (Form 990-T)

An exempt organization may also be required to file Form 990-T if the organization's gross income from business unrelated to the organization's exempt purposes is \$1,000 or more. The obligation to file Form 990-T is in addition to the obligation to file an Informational Return (Form 990). Unrelated business income tax (**UBIT**) is defined as gross income derived by an organization from any unrelated trade or business regularly carried on by it, and not substantially related to its exempt purposes. While the IRS considers many factors in determining whether the activity is unrelated trade or business, an important factor is the degree to which the activity unfairly competes with taxable businesses. Generally, the tax applied to unrelated business income does not apply to:

- a) Dividends;
- b) Interest;
- c) Royalties;
- d) Rents (other than certain rents on property acquired with borrowed funds);
- e) Gains from sales of assets; and
- f) Member's dues

The rules applicable to unrelated business income can be complicated, depending upon the nature and extent of your Post's activities. If you are unsure about your Post's obligation to file a 990T or report certain types of income, you are encouraged to consult with a tax professional concerning these important issues. 990-T's are not subject to public disclosure.

Gambling/Bingo

The Internal Revenue Service has been very active in recent years with respect to gambling activity by tax exempt organizations. This includes such things as pull tabs, machines, raffles, etc. Such activities may be subject to Unrelated Business Income Tax (UBIT) and may also be subject to the Federal Wagering Excise Tax and Federal Occupational Tax. The rules with respect to gaming income are also complicated and you should consult IRS Publication 3079 for details. You should also consult a professional tax advisor.

The Internal Revenue Code (IRC) contains a specific provision exempting Bingo proceeds from unrelated business income tax where state and local law permits such games to be carried on by nonprofit organizations and these organizations do not compete with taxable entities. This exception applies to bingo games even though they are regularly carried on with paid workers.

Section 513 (f) of the IRC (defining unrelated trade or business) specifically provides:

(f) CERTAIN BINGO GAMES. -

- (1) In general, the term ‘unrelated trade or business’ does not include any trade or business which consists of conducting bingo games.
- (2) Bingo Game Defined. -For purposes of paragraph (1), the term ‘bingo game’ means any game of bingo-
 - (A) of a type in which usually -
 - (i) the wagers are placed,
 - (ii) the winners are determined, and
 - (iii) the distribution of prizes or other property entry is made in the presence of all persons placing wagers in such game,
 - (B) the conducting of which is not an activity ordinarily carried out on a commercial basis, and
 - (C) the conducting of which does not violate any state or local law.

The Internal Revenue Service has taken the position that the Bingo exemption applies only to regular Bingo and does not apply to “instant” bingo, pull tabs or other gaming, even if it is conducted during a Bingo session.

**Department of the Treasury Bureau
of Alcohol, Tobacco and Firearms Advisory**

If your Post operates a canteen or otherwise sells alcoholic beverages on a regular basis, the Post may be required to pay a federal Special Occupational Tax of \$250 and obtain a Special Tax Stamp on or before July 1. Failure to pay the tax could result in a substantial fine. The law requires every retail dealer in liquors, other than a limited retail dealer, to file a special tax return (ATF Form 5630.5) and pay the special tax to the Bureau of Alcohol, Tobacco and Firearms. The term “limited retail dealer” includes a veterans organization making sales of distilled spirits, wine or beer on the occasion of any kind of entertainment, dance, picnic, bazaar or festival held by it, if the organization is not otherwise engaged in business as a dealer. The ATF generally takes the position that a “limited retail dealer” is one that occasionally serves alcoholic beverages in connection with an event but that a regularly conducted clubroom would not qualify. Title 27 CFR, part 194 contains the complete regulations concerning this tax. ATF has published a booklet, ATF P 5170.2, which addresses this issue. The booklet can be obtained from the District Director (Regulatory Enforcement), Bureau of Alcohol, Tobacco and Firearms for your region.

Warnings for VFW Posts

- a) Don't assume your Post is exempt. Check with your Department to see if they have your Post under a group exemption. If not, obtain your own exemption.
- b) Know which section of the Internal Revenue Code your Post is exempt under and know what the requirements are to maintain the exemption.
- c) Remember that Auxiliaries are separate organizations. They may not be exempt under the Post exemption. If a Post has "social members," the Post is not in compliance with the Bylaws and the Post may not be in compliance with the requirements for exemption under 501(c)(19). Member documentation (such as member applications) should be maintained and up-to-date.
- d) Non reporting and non-payment of payroll taxes for Post employees not only puts your Post at risk with the IRS, but also puts the individual Post officers at risk.
- e) Become acquainted with what constitutes Unrelated Business Income and ensure it is reported properly and taxes are paid if required.

Payroll Taxes

Tax exempt status does not relieve the Post of the obligation to file returns and pay federal and state payroll taxes (with- holding, FICA, FUTA, etc.). If payments are being made to individuals for services rendered to the Post or any club room or any facility operated by the Post, it is likely that returns must be made and taxes paid. Failure to do so can result in severe tax consequences to the individual, the Post and responsible Post officers.

Form 1099-Misc and Form 1099-NEC

Form 1099-Misc and Form 1099-NEC are used to report miscellaneous income for individuals and companies that have been paid \$600 or more in non-employee compensation during a calendar year. Do not send a Form 1099 to an employee. Employee compensation is reported on Form W-2. Form 1099-Misc must be submitted to the payee by January 31 of the following year, and it must be filed with the Internal Revenue Service (IRS) by February 28 if you file paper files, and by March 31 if you file electronically. Form 1099-NEC must be submitted to both the payee and the IRS by January 31 of the following year.

Form 1099-NEC was created in 2020, and is now used to report payments to independent contractors for services performed.

Form 1099-Misc is used to report other miscellaneous non-employee payments. Examples of payments that must be reported on 1099-Misc include:

- Rents
- Prizes and awards
- Payments made to an attorney, but not for the attorney's services, for example, as in a settlement agreement. (Form 1099-NEC is used to report the payment for attorney's services)

Examples of payments that typically don't require reporting on one of the 1099 forms include:

- Payments to corporations. There are exceptions for medical care, and legal and attorney fees.
- Payments for merchandise.
- Payments to government agency or tax-exempt organizations.
- Scholarships and fellowships.
- Reimbursements made to employees under an accountable plan. The requirements of an accountable plan require that the payee must:
 - o Establish the business purpose for the expenses.
 - o Substantiate or document the expense claimed within a reasonable time period.
 - o Return to the payor any amounts in excess of the substantiated expenses within a reasonable time period.

You need to be sure to obtain the Taxpayer Identification Number (TIN) from company or individual performing the service. This could be an Employee Identification Number (EIN) or a Social Security Number (SSN) depending on type of company performing the service. It is recommended that you obtain the TIN before you make any payments to the contractor. Have them fill out Form W-9 before they begin their work.

The IRS can apply significant penalties for not filing or late filing. The penalty is \$50 per form for each form that is not filed at all. If the IRS can show "intentional disregard" of the filing requirements or the accuracy of the information, the minimum penalty is \$100 per 1099-Misc form.

Change in an Entity's "Responsible Party"

In an effort to ensure that the correct person is contacted when resolving a tax matter, the IRS imposes a requirement to report a change in the identity of the "responsible party" for any entity that has an Employer Identification Number. An organization must report a change in its "responsible party" to the IRS on Form 8822-B within 60 days of the change. The IRS instructions define a "responsible party" as the person who has a level of control over, or entitlement to, the funds or assets in the entity, that as a practical manner, enable the individual, directly or indirectly to control, manage or direct the entity and the disposition of its funds and assets. You will also use Form 8822-B to notify the IRS if you change the business mailing address or physical business location. The form and instructions can be found on the IRS website at irs.gov.

IRS Publication 3386

The IRS has issued a very useful publication entitled, "Tax Guide for Veterans' Organization," Publication 3386. It is highly recommended that you obtain a copy and consult it when questions arise concerning your Posts' tax obligations. A copy can be downloaded from the IRS website at irs.gov/pub/irs-pdf/p3386.pdf

MEMBER SERVICES



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Why should I use OMS?

OMS is a quick and easy way for you, as the Post Quartermaster, to handle all reporting of membership to National Headquarters, as well as maintain information on members of your Post. Membership renewals, Memstats, and the post-election report are just a few features available to Quartermasters with OMS access.

If you don't have an online account, we strongly advise you begin today through ID.me registration. Quartermasters who have an ID.me account do not have to request a Quartermaster's pin; all Post Quartermaster services are instantly available.

However, if you already have an OMS account (that's not associated with ID.me), you'll still have to submit a request for a pin. Once this pin is received and applied, you'll be granted full access to your quartermaster services.

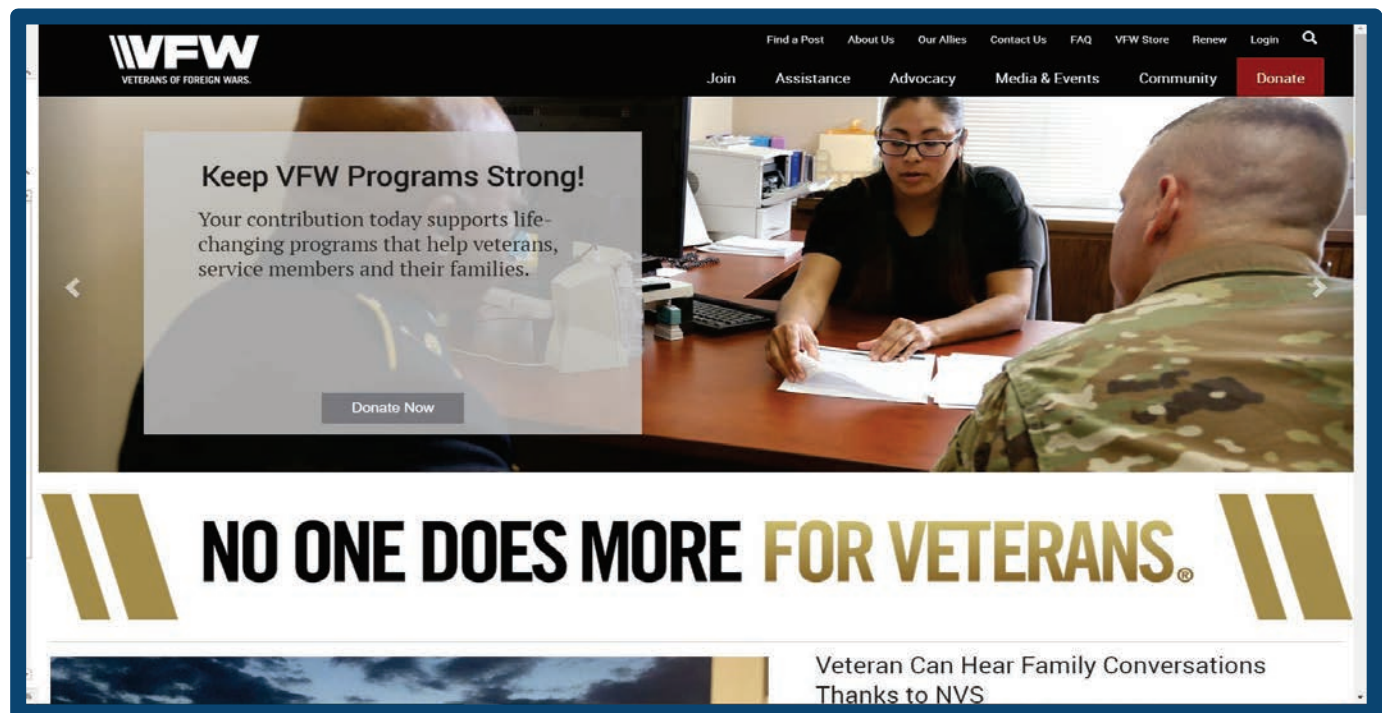
How to create an account using ID.me

Wait a minute. What is ID.me and why should I use it?

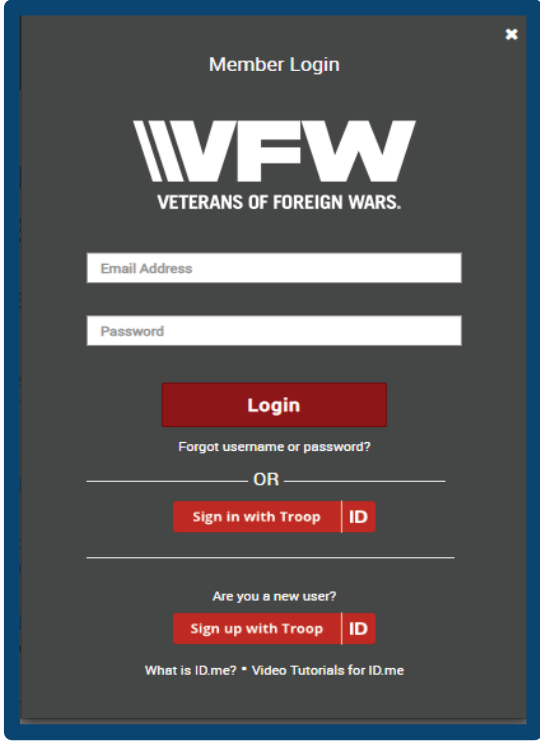
The security benefits of ID.me is this: online identity protection and verification. In other words, ID.me's main function is to verify *you are the person you say you are*. To learn more about ID.me verification, visit ID.me's official support page at wallet.id.me/individuals/group-discounts/military

To get started, follow the instructions below.

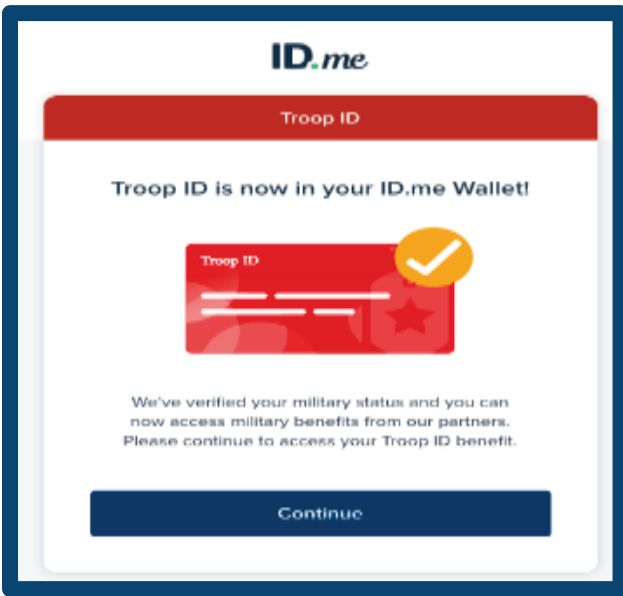
- ≠ Go to vfw.org and click on login in the upper right hand corner. The Member Login screen will appear.



- ≠ Click **Sign up with Troop ID** to begin enrollment. For step by step instructions for enrollment, select the **Video Tutorials for ID.me** link on the same page.

The image shows a 'Member Login' window for the VFW (Veterans of Foreign Wars). The window has a dark gray background with a blue border. At the top, it says 'Member Login' with a close button (X) in the top right corner. Below this is the VFW logo, which consists of three slanted bars followed by 'VFW' in large bold letters, and 'VETERANS OF FOREIGN WARS.' in smaller letters below it. There are two input fields: 'Email Address' and 'Password'. Below these is a red 'Login' button. Under the button is a link that says 'Forgot username or password?'. Below that is a horizontal line with 'OR' in the center. Under the line are two red buttons: 'Sign in with Troop' and 'ID'. Below these is another horizontal line. Under the line is the text 'Are you a new user?'. Below that are two red buttons: 'Sign up with Troop' and 'ID'. At the bottom, there is a link that says 'What is ID.me? • Video Tutorials for ID.me'.

- ≠ All members must complete the Verify your Military Status portion of ID.me. The purpose of ID.me verification is not to verify your membership with the VFW. Rather, ID.me's main purpose is to *verify you are the person you say you are*. Such a crucial approach to identity verification is necessary for user privacy and security.
- ≠ If Verification is successful, the following message will appear.

The image shows a success message from ID.me. At the top is the ID.me logo. Below it is a red banner that says 'Troop ID'. Under the banner, it says 'Troop ID is now in your ID.me Wallet!'. Below this text is a graphic of a red Troop ID card with a yellow checkmark in a circle to its right. The card has 'Troop ID' at the top, followed by three horizontal lines representing text, and a star at the bottom. Below the graphic, it says 'We've verified your military status and you can now access military benefits from our partners. Please continue to access your Troop ID benefit.' At the bottom is a blue button that says 'Continue'.

- ≠ Once enrollment is complete, select **Sign in with Troop ID** to access the **ID.me Sign In** screen. For full access to the ID.me network, go to **wallet.id.me** and click **sign in**.

ID.me

Sign In or [sign up for an account](#)

Email
Enter your email

Password
Enter your password

Sign in

[Forgot Password](#)

Or sign in with

f Facebook **G** Google **in** LinkedIn

[View more login options >](#)

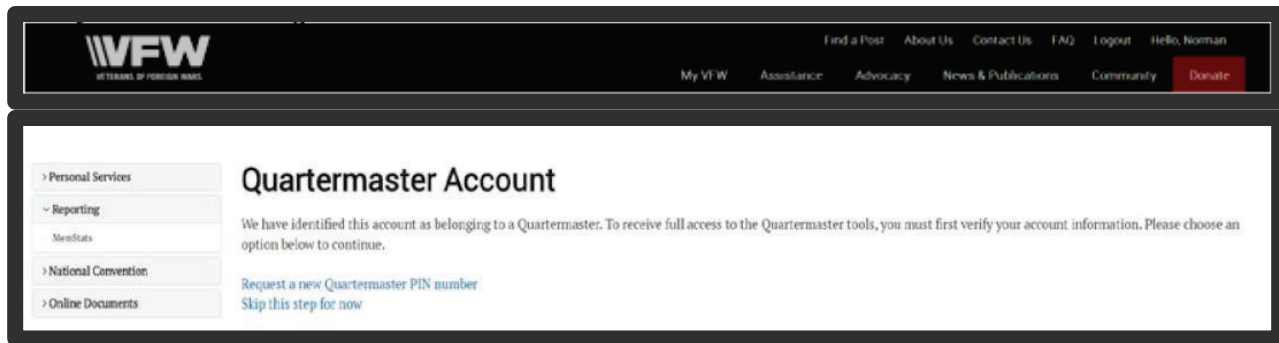
[What is ID.me?](#) | [Terms of Service](#) | [Privacy Policy](#)

The Quartermaster's Pin (Non-ID.me Users)

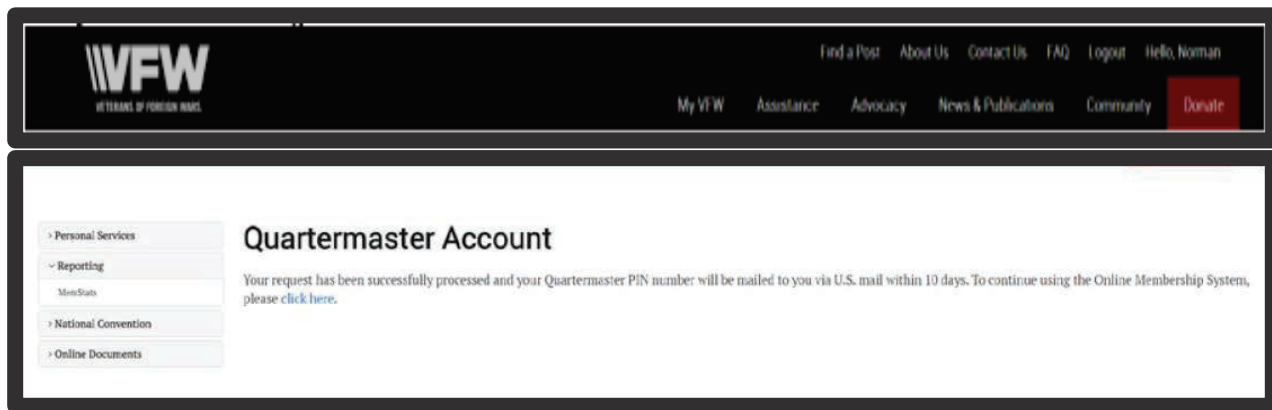
**A newly appointed Quartermaster utilizing the ID.me login will not be required to request a pin number for account recognition.*

A newly appointed Quartermaster who already has an OMS account prior to the inception of ID.me should follow the below instructions for setting up their Quartermaster Tools.

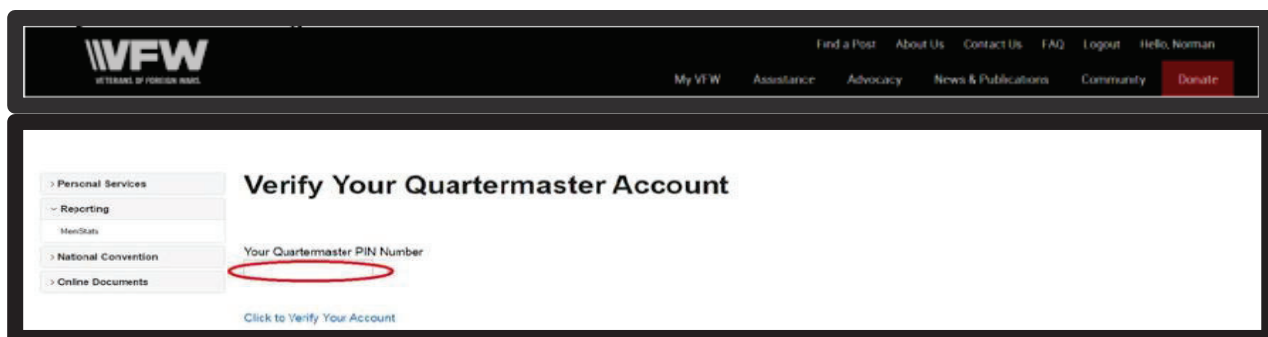
- ≠ When logging into OMS, a newly appointed Quartermaster will receive the below message asking them to *Request a new Quartermaster PIN number*.



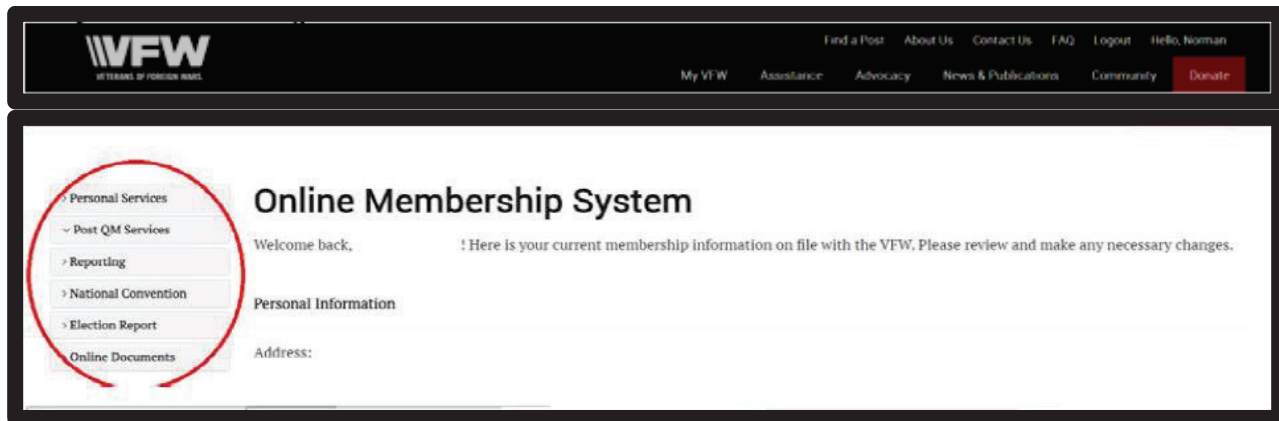
- ≠ After you have requested your new Quartermaster PIN number, you will receive a message stating that your request has been successfully processed and your new PIN number will be mailed to you within 10 business days.



- ≠ The last step in setting up your Quartermaster OMS account will be to verify your Quartermaster PIN number.



- ≠ After you have verified your PIN number, OMS will refresh and provide you with your Quartermaster Tools. Note: PIN number is only used once.

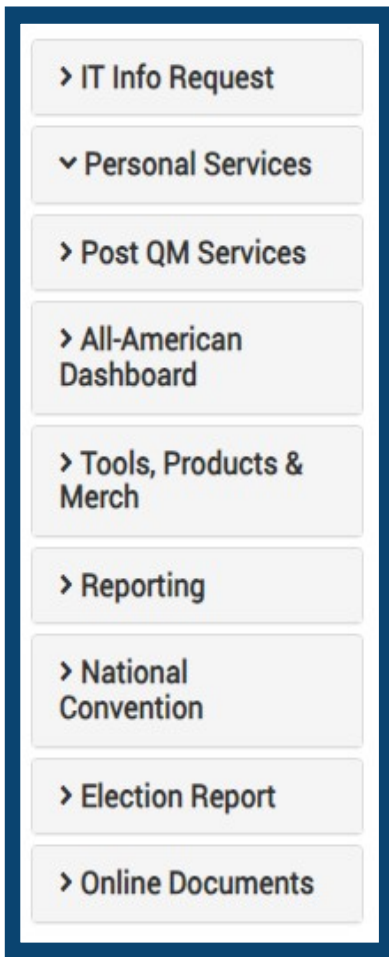


Navigating the OMS: A Brief Overview.

Your Online Membership System Profile will serve as your central location for all Personal and Post Quartermaster Services. Other than Membership Quick Links, which provides many shortcuts within the OMS, the OMS provides an easy portal for finding all of your resources in a central location. After you sign in, scroll down to **Membership Quick Links** and click on **Online Membership System**. Your membership profile will appear.

Personal Information	
Address:	406 W 34th St Ste 200 Kansas City, MO 64111-2736 United States [change]
Birthday:	11/11/1975
Branch of Service:	Army

On the left hand side of the page will be a general list of menu options. In the screenshot below is a brief review of each menu option, and the services they provide.



- ≠ **IT Info Request** allows you to submit requests for membership information not available in the OMS.
- ≠ **Personal Services** allows you to manage your account, create a payment profile, or update contact information as needed.
- ≠ **Post QM Services** is the central point for all member responsibilities exclusive to your position.
- ≠ **The All-American Dashboard** can be accessed through OMS or Membership Quick Links. Training resources for the dashboard will also be available here. Post VMS donations are made by selecting Make a Donation.
- ≠ **Tools, Products & Merch:** Links to the Membership Recruiting Brochures Order Form, Legacy Citation of Merit, and VFW Store.
- ≠ **Reporting:** All reporting functions will be available in this menu, including Post Query and Memstats.
- ≠ **National Convention:** Registration for housing is available in March. Delegate registration, however, is not available until early April.
- ≠ **Election Report:** Submit all officer change requests through this form.
- ≠ **Online Documents:** VFW Training and Support, and Document Repository.

IT Info Request:

Any requests for information not obtainable through the current OMS must be submitted through the IT Requests menu on your profile.

IT Info Request

What is an IT Info Request?

An IT Info Request is an ***INQUIRY FOR INFORMATION*** that you cannot obtain through the current OMS services. Common IT Info Requests include; branch of service for your members, date of birth, when a member became life or what conflict was a member in. *Be advised that we may not have this information for all members.*

What should this form NOT be used for?

This form should not be used for:

- Questions regarding your membership
- Reporting a site error
- Requesting an OMS feature
- Technical support

FOR QUESTIONS REGARDING YOUR MEMBERSHIP OR TO REPORT AN ERROR WITH THE SITE PLEASE USE THE [CONTACT US PAGE](#). PLEASE NOTE: If you use this form to request OMS features, technical support, or to report site errors your message ***WILL NOT BE READ!***

☐ I have read the above and agree to use the IT Request for **INFORMATION INQUIRIES ONLY**.

☐ I understand that if I use this form to request OMS features, technical support, or to report site errors my message ***WILL NOT BE READ!***

Requests appropriate for this option include deceased members from previous membership years, date of birth for members, and branch of service information.

Personal Services:

Contact Information

Change your home address, email and phone number on record by selecting the Contact Information option in Personal Services. Once updated, your new contact information will appear the next time you sign in to the OMS.



The screenshot shows a web form titled "Contact Information" with a dark blue border. At the top left, there are two radio buttons: "Home Address" (selected) and "Snowbird Address". Below this is a section for "Address" with a text input field containing "406 W 34th St Ste 200". To the right of the address section are fields for "Email Address" and "Phone Number". The phone number field is split into three boxes for area code, prefix, and number, separated by hyphens. Below the address field are fields for "City" (containing "Kansas City") and "State" (containing "MO"). At the bottom is a "Zip Code" field containing "64111-2736". A "PLEASE NOTE" message is displayed in the center-right of the form, stating that the email is for contact purposes only and does not affect the OMS login, and that users should click the "Manage Account" link to change their login email.

Please note that updating your contact email address will not affect your OMS Sign In. To change your sign in information, select Manage Account if your login information is **not** associated with ID.me. ID.me users, however, must sign in at wallet.id.me to update their personal login information.

Payment Profile

As Post Quartermaster, the payment profile allows you to keep Post payment information, credit/debit card or checking/savings on file to process requests for dues on your members. This profile will automatically appear as a payment option when processing members. **The payment profile cannot be used for personal use towards paying your own annual dues automatically every year, making monthly payments towards your own installment Life membership, or installment Legacy membership.**

To begin the process of creating a payment profile, follow the instructions below.

- ≠ Go to vfw.org and click on **Login** in the upper right hand screen.
- ≠ On the **Member Login** screen type in your username and password. If you have an ID.me account, select **Sign in with Troop ID** to sign in.
- ≠ Once you're signed in, scroll down to **Membership Quick Links** and click on **Online Membership System**. Your OMS profile will appear.
- ≠ On the left hand side of the page, select **Personal Services** and click on **Payment Profile**. The following screen will appear.

- ≠ Select **Debit my bank account** or **Charge my credit/debit card** to enroll your payment information. The **Auto Pay** function is available if you choose to enroll your payment profile for personal, automatic, monthly payments. This feature is best used for a **Life Member Installment Plan** payments or yearly, **Annual Membership** renewals.

Payment Profile

Please choose a payment option below:

☐ Debit my bank account

☒ Charge my credit/debit card

Credit Card Number

Expiration Date

.....1111

October ▼

2020 ▼

Edit

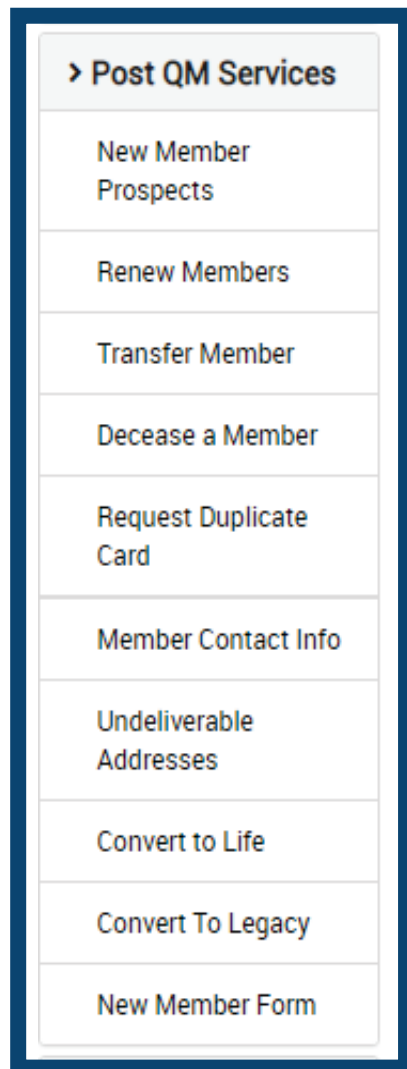
Save

Cancel

- ≠ **Please note:** Spaces between digits must be left out when typing in your bank or credit card number. The failure to make this action will hinder the processing of payments.

Post QM Services: A General Overview.

Post QM services provides you with all the necessary tools to perform your membership responsibilities online. Membership renewals, new member applications, and membership contact updates are all available in Post QM Services. Through this brief overview, you'll gain a basic understanding of how Post QM Services makes your routine, membership tasks easier and more efficient.



Post QM Services: General Features

- ≠ **New Member Prospects:** New Members signed up through the Recruiter App will show here pending for Quartermaster approval.
- ≠ **Renew Members:** Renew Annual dues for members of your Post.
- ≠ **Transfer Member:** Use this function to transfer both Paying and Non-paying members from another Post.
- ≠ **Decease a Member:** Update members who have been reported deceased.
- ≠ **Request Duplicate Card:** Request a replacement membership card for members of your Post.
- ≠ **Member Contact Info:** Update member mailing address and contact info as requested.
- ≠ **Undeliverable Addresses:** Checking undeliverable addresses is useful for knowing which members may not be receiving VFW correspondence.
- ≠ **Convert to Life:** Convert an Annual Member to Life Membership or the Life Member Installment plan by using this feature.
- ≠ **Convert to Legacy:** Convert an existing member to Legacy.
- ≠ **New Member Form:** All information from a new member application can be entered and submitted here for processing.

Post QM Services: Renew Members

There are two options for member renewals that can be chosen: **Single Renewal** and **Multiple Renewals**.

The Single Renewal option is available for member renewal's made by the member's credit card. When a member pays through this method, they're paying for all fees upfront (National, State, and Post). The amount due to the post will be paid back through direct deposit, which is done monthly.

Example: Post (\$10.00) + State (\$8.50) + National (\$21.50) = \$40.00.

Renew Annual Members

Single Renewal: \$40.00

To renew dues for a single annual member for the full post dues amount using the *member's credit card*, click [here](#).

Multiple Renewals: \$30.00 (each)

To renew dues for one or more annual members using the *post credit card or payment profile*, choose the years in which to display unpaid members below.

Display unpaid members for the following years:

☐ 2020 & Prior ☐ 2021 ☐ 2022 ☐ 2023 ☐ 2024

[Get Unpaid Members](#)

All renewals made by a member's cash payment, or the post itself, including single member renewals, must be made through the Multiple Renewals option. Since the post is covering the post fees of these members, the post fee amount is not calculated in the fee listed below. Only the dues share to VFW National and the State are being submitted.

Likewise, members who pay their dues directly to the post will also be processed under **Multiple Renewals**. In this scenario, only the dues owed to VFW National and the State are being processed here; the post has already received the post dues from the member.

Below is a processing example for both scenarios.

Example: State (\$8.50) + National (21.50) = \$30.00

To pull up the members who need to renew, Select the year in which the member will expire, and then click on Get Unpaid Members to bring up the list.

Post QM Services: Transfer Members

Not to be confused with the **New Member Form**, the **Transfer a Member** function allows you to transfer both paying and non-paying members into your post.

Transfer a Member

☒ Non-Paying Transfer

☐ Paying Transfer

ENTER A MEMBER'S LAST NAME OR CURRENT POST

Last Name:

OR

Current Post:

AND

Card Number:

[Lookup](#)

Non-paying transfers consist of Life and Annual members paid for the current membership year, whereas the paying transfers option is reserved for paying annual members or those converting to life or installment life. All you need for the transfer is the member's last name or Post number, and their current membership number. If you need assistance finding this information, call VFW National Headquarters at our toll-free number: 1.833.VFW.VETS (1.833.839.8387)

Post QM Services: Convert to Life

Anyone eligible for VFW membership also has the option of becoming a Life member. By opting for Life membership, individuals can save a significant amount compared to renewing annually. The Life member fee is determined using the applicant's attained age as of Dec. 31 of the calendar year in which the application is submitted.

LIFE MEMBERSHIP FEE SCHEDULE			
<u>Age as of December 31st</u>	<u>One-Time Payment</u>	<u>Life Membership Installment Plan</u>	
		<u>Initial Payment</u>	<u>11 Payments of</u>
Through Age 30	\$425.00	\$45.00	\$38.64
31-40	\$410.00	\$45.00	\$37.27
41-50	\$375.00	\$45.00	\$34.09
51-60	\$325.00	\$45.00	\$30.45
61-70	\$290.00	\$45.00	\$26.36
71-80	\$225.00	\$45.00	\$20.45
81 And Over	\$170.00	\$45.00	\$15.45

The Convert to Life option allows you to easily upgrade an existing member through the OMS.

Convert Member to Life

ENTER A MEMBER NAME:

OR

ENTER A CARD NUMBER:

Search for Member

All you need is your member's card number to proceed. Once the member's name and membership information is pulled up, you'll be provided with the option to pay for the upgrade through the Post, or current member's payment information.

Also, the Convert to Life option provides the member the choice between paying for a full Life membership, or enrolling in the **Life membership installment plan**. An email address must be provided for the member, so that the **Life member installment agreement** reaches their inbox.

Life Membership Installment Plan

The Life membership installment plan allows a new member, or current annual member to obtain a Life membership by paying in installments.

A prospective member or a current annual member can join this plan, at any time of the year, by making an initial payment of \$45.00. *This \$45.00 keeps the member in good standing during the installment period and is not deducted from the Life membership fee.* After the initial payment, the member will have 11 monthly payments.

Upon enrollment, the member will receive an annual membership card. Once the Life Membership is paid in full, the member will be issued their Life membership card.

New members processed under the life member installment plan by the Quartermaster, will receive an email that requires them to complete the enrollment process. If the member fails to accept these terms within 15 days, the life member installment plan cancels and they are processed as an annual member.

Existing members who are processed under the life member installment plan by the Quartermaster, will be sent an email to complete the enrollment process. If the member fails to accept these terms within 15 days, the life member installment plan can not be processed, and is canceled.

As an alternative, and to avoid delays in processing, Quartermasters are encouraged to send completed enrollment forms to the National Headquarters for processing. This allows the proper documentation (terms & conditions) to be on file for the life of the plan.

Additional ways a member can enroll in the Life member Installment Plan:

- Quick Renew: This can be accessed by the member through our website www.vfw.org, the VFW app, or membership renewal emails/texts.
- Log in to Their OMS Account: Once logged in, the member can select Become a Life Member under the Membership Quick Links.
- Member Service Center: Members can call an MSC Advisor to initiate and complete enrollment. Our advisors can be reached by calling Member Services at 1.833.VFW.VETS (1.833.839.8387).

New Member Form (New Member Application)

- ≠ New member applications can be downloaded and mailed in, or submitted through the OMS in Post QM Services. To access the New Member online, select **Post QM Services** and click on the **New Member Form** option at the bottom of the menu list. On the next page, the VFW Membership Application will appear.

- ≠ This feature will allow you to submit your complete member application through the OMS. You'll be provided with the option to pay for the applicant through the post or by applicant payment.
- ≠ New members can join as an annual member, a Life member, or as an annual member on the Life Member Installment Plan. The paper form of the New Member Application is still available for download in the **Membership Recruiting & Retention** section of **VFW Training and Support**.

Reporting: A Brief Overview

MMJ Online – the Monthly Maintenance Journal is archived and contains the last 12 months of reports. This report provides the quartermaster with 3 pieces of information:

1. Any maintenance done on your members during the specified period.
2. The count of annual members processed during this time.
3. The remittance amount due to the Post per member and total.

Life Member Payout – the Life Member Payout report is archived and contains payout information for several years. This report details the Post payout by plan type, membership number and name, payment amount per member and total.

Legacy Life Member Payout - the Legacy Life Member Payout report is archived and contains payout information for several years. This report details the Post payout by Legacy level, membership number and name, payment amount per member and total.

Recruiter Report – The Recruiter Report shows who and how many members have been recruited by members of your post during the membership year.

Legacy Life Members - Shows all current Legacy Life Members in your post.

Commander Challenge – The Commander Challenge reflects the current challenge issued by the Commander in Chief to drive membership goals.

Find Unpaid Members – Lets you search for unpaid members of your post by unpaid length or age range. You can generate a list of all unpaid members by not selecting any of the parameters and clicking Search.

Accounting Report – The Accounting Report provides detailed information on remittance payments made to the Post for annual dues.

MemStats (Membership Statistics) - the MemStats report represents the numeric count of all payments processed and credited to your Post, District or Department for the current dues year. A Member transfer will be counted with the previous post if they have been a member for less than a year.

Post Query

Consider Post Query to be your most resourceful tool in uploading specific Membership Reports in real time. Post Query generates reports in three main categories: Memstat Counts, Post Counts and Unpaid. Below is a brief description of each category:

1. The Memstat Counts allows the Quartermaster to reconcile the total count credited to the Post. This is achieved by clicking each blue numeric total shown below each column heading.
2. The Post Counts is a current register of active Post members. This report does not list deceased members, transfers out, or canceled memberships. Any of these could have paid dues that have been credited to your Post for the current dues year prior to their inactivation.
3. The Unpaid section breaks your unpaid membership down by length of time and reflects deceased members.

Memstats Counts (paid for 2023)								
Life 529		New 8	Reinstate 4		Cont. 95	Total 636	Prior Year 663	Percent 95.92%
Post Counts (members in good standing)								
Life 517	New 6	Reinstate 3	Cont. 88	Expiring 42	Cont. Trans. 2	Non-Pay Trans. 3	Installment 4	Total 665
Unpaid								
Unpaid 1 Year 18		Unpaid 2 Years 2		Total Unpaid 20		Complete Roster 685		Deceased 19

Choose the subcategory of membership you want to generate a report for, and click on the total number of members represented by the blue number (for instance Unpaid 1 Year). A membership roster will appear below the three membership rows.

Each member's name, membership number, mailing address and contact information will appear in the new list. The member's membership type will display as Annual, Life or Continuous (for continuous annual members). Mailing addresses that are undeliverable will appear in red, providing you a scope of which members need to be contacted for address verification.

To make further adjustments to the report, click the download option to download the report into an excel spreadsheet. The download function also provides the ability to export or share the roster in a pdf format. However, if you prefer to print the report as displayed, click the print option instead.

Please note that the Post member report only reflects active membership from the past two membership years. Members who have been lapsed for more than two years can be found in the " Member Contact Information", "Find Unpaid Members" and "Renew Member" selections in Post QM Services. A deceased membership report for prior years must be submitted as an IT request.

National Convention Registration

The submission of your Post registration must be completed in advance of the annual National Convention. Each post is required to pay a registration fee of \$25, which entitles the post to a packet of convention information and materials, and one identified registered delegate.

The easiest way to submit this document is through the National Convention Registration function available through your OMS profile on the online membership system.

Election Report Filing

The submission of the post-election report officially recognizes the transfer of powers of the previous officer to the successor, including the quartermaster. Without the submission of this document, the recent election of new officers will not be officially recognized by VFW National Headquarters.

The easiest way to submit this document is through the Election Report Filing function available through your OMS profile on the online membership system.

- ≠ Select the "Election Report" menu on the left, and click on "Post Election Report Filing".
- ≠ Select the correct report year and **Hit Go**. The following screen will appear.

The screenshot shows a web form titled "Election Report". In the top right corner, there is a link that says "PRINT THIS REPORT". Below the title, there is a section labeled "Post Information" with a dropdown arrow. Under this section, there are three input fields: "Post Name:", "Post #:", and "Date of Election:". Below these, the form is divided into two columns. The left column is titled "Post Meeting Place" and contains fields for "Meeting Night(s)", "Meeting Time", "Building Name", "Address", "City, State, Zip", and "Country". The right column is titled "Post Home Information" and contains a list of checkboxes: "Rent" (checked), "Own", "No Post Home", "Clubroom/Canteen", "Provide Hall Rentals", and "Provide Military Funeral Honors" (checked).

- ≠ Complete the form.
- ≠ Check the "I certify" box at the bottom of your screen and click the on the **Submit to National** button.

Tools, Products & Merch

Use this drop-down menu for quick access to all VFW products and merchandise, including new membership applications and legacy citation certificates.

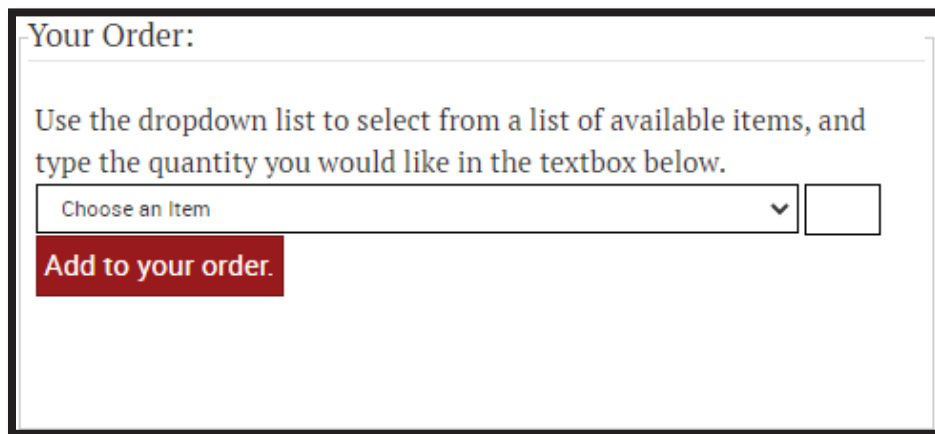
Membership Order Form

Online bulk orders for all Post related literature (including new membership applications and brochures) can easily be submitted through the online Membership Order form. Before submitting your order, review the shipping address information in the “Ship To:” column on your left.

Your personal mailing information will already be populated, but the order can be shipped to anyone.

Any adjustments to the order’s shipping address, Department, District, Post, and contact email address are permitted. Select **Member** or **VFW Post Commander** from the Check One section below.

Select your item from the Choose an Item drop-down menu in the Your Order: column on your right for your next step. The product type and quantity amount of the order (example: Membership Application (25 per pkg)) will be provided for each item listing.



Your Order:

Use the dropdown list to select from a list of available items, and type the quantity you would like in the textbox below.

Choose an Item ▼

Add to your order.

After your item is selected, click in the small box to your right, and type in a quantity number that represents the number of packages received per item. Click on the red **Add to your order** button to produce a summary of the order. You can also use this button to add multiple products to your order before submission.

If you approve of your order, click the red “Submit Order” button to submit. If the order does not meet your preferences, click on the red “Remove” button instead. Also, please note that Shipping Information detailing Shipping Cost and Sub-Total is provided below your order to inform your decision to purchase. Quotes for orders over \$75.00 are not provided and can only be determined by calling our Membership Department at VFW National Headquarters. Toll-Free Number: 1.833.VFW.VETS (1.833.839.8387)

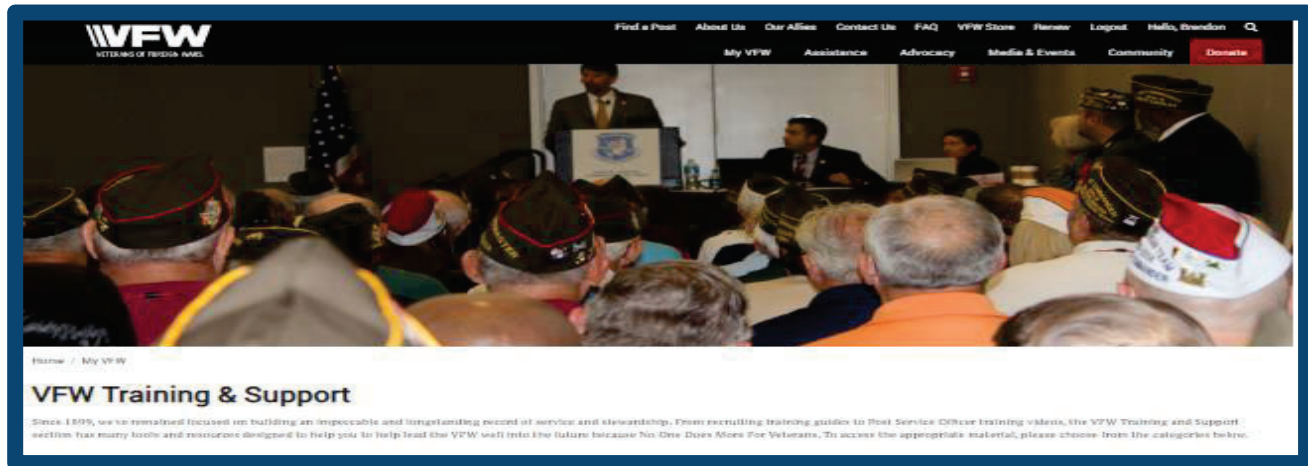
Legacy Citation of Merit

Memorialize a fallen service member who was killed in Action with a tribute from your post with a commemorative Legacy Citation of Merit. Submit the fallen service member’s name, and branch of service, and shipping address before order submission. Once your order is submitted, please allow 6-8 weeks for delivery.

VFW Store

Click this link for quick access to www.vfwstore.org. Please note that your OMS sign-in for vfw.org will be the same sign-in (email address and password) used to access your store account (ID.me or non-ID.me login.)

VFW Training and Support.



The VFW Training and Support page offers a wide range of resources in recruitment, documentation and community outreach. The resources provided on this page fall within six main categories.

- ≠ **Bylaws: Training, Forms & Templates:** This page offers most of the relevant documentation needed for quorums, reporting and officer related training materials.
- ≠ **Community Service & Youth Programs:** Information regarding Patriot's Pen, Buddy Poppy and Voice of Democracy will be found in this location. Program related promotional material is also available.
- ≠ **Membership Recruiting & Retention:** Recruitment and retention is key to the health of your post and the VFW at large. Membership applications, training videos and webinars, and other recruiting tools will be found on this page.
- ≠ **Communications & Public Affairs:** Make your voice heard by taking advantage of the media training assistance provided. PSAs, website and social media guides, and press release templates will be found here.
- ≠ **Post Service Officers:** The VFW prides itself in helping our vets navigate through the intimidating bureaucracy of the VA. Your Post Service Officer will find all of the resources needed for navigating the red tape of the VA Claims process. Also available in this section is our Hip Pocket Training Series.
- ≠ **Veterans & Military Support:** VFW liason's and chairmen will find a decent, general overview of the assistance programs offered by the VFW. Information regarding the Financial Assistance for Service Members grant, the Military Appreciation Program, and Sport's Clips Help A Hero Scholarship will be found in this area, including relevant promotional material.
- ≠ **VFW Department Resources:** Fundraising resources, including mailings, add links, will be found through this link.

In the event you need to mail membership applications to National Headquarters, the following section will assist you.

VFW Membership Form Information.

VFW MEMBERSHIP APPLICATION		NATIONAL COPY VER. 2/22	
PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.			
NAME FIRST MIDDLE LAST			
ADDRESS			
CITY		STATE	ZIP
EMAIL			
DATE OF BIRTH		GENDER:	
PHONE		SSN (optional)	
BRANCH OF SERVICE ☐ ARMY ☐ NAVY ☐ AIR FORCE ☐ MARINES ☐ COAST GUARD ☐ SPACE FORCE			
QUALIFYING CAMPAIGN MEDAL(s) and/or SERVICE			
DATES OF SERVICE:			
LOCATION OF QUALIFYING FOREIGN SERVICE:			
MEMBERSHIP TYPE (choose one)			
☐ ANNUAL (1 year) \$ ☐ ANNUAL (2 years) \$ ☐ ANNUAL MEMBERSHIP WITH AUTO-RENEWAL \$ ☐ LIFE MEMBER - FULL FEE \$ ☐ LIFE MEMBER INSTALLMENT PLAN: \$45.00 initial payment/11 monthly payments			
Life Membership Fee schedule on reverse side. Automatic Payment Plan and Installment options require credit/debit card for processing. By signing this application you acknowledge and agree to the terms and conditions of the Automatic Payment Plan and Installment options, if selected.			
QUARTERMASTER - PLEASE FILL OUT			
☐ NEW Post No. ☐ FORMER MEMBER ID No. ☐ TRANSFER From Post No. to Post No.			
transfer complies with Sec. 107			
RECRUITER (please print) name member no.			
QUARTERMASTER: signature member no.			
		☐ AMEX ☐ DISCOVER ☐ VISA ☐ MASTERCARD ☐ CARD NO.	Exp. Date AMOUNT: \$ SIGNATURE:

Extra copies of these forms may also be requested from your Department or the VFW Membership Department.

- ≠ The top copy of the membership application is for National Headquarters use and should accompany the Post Quartermaster Transmittal Summary Form (PQMT-01).
- ≠ A temporary receipt (which is found on the Post's copy) is given to the member.
- ≠ Retain second copy of the membership application form for your Post records.
- ≠ Annual Membership application forms forwarded with a Post check should only include the National and Department dues amount. The Post should retain its portion of the dues payment.
- ≠ Do not forward new member admission fee to National Headquarters. The Post Quartermaster should transmit the admission fee to their Department Headquarters.
- ≠ Life Membership application forms must be forwarded with the full amount of the Life Membership. Post dues will be disbursed after processing.

Prior to submitting, please ensure this form is signed by the Quartermaster. If it is unsigned, it will not be processed but returned to the Post.

For our members' convenience, acceptable methods of payment are checks, money orders, American Express, Discover, MasterCard and Visa credit cards. We recommend that you do not mail cash.

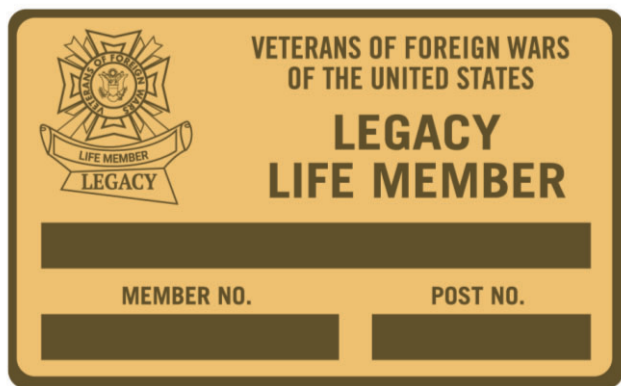
Legacy Membership: Application

The Legacy membership program enables VFW Life members to leave a lasting impression on our great organization. You may also purchase a Memorial Legacy in the name of a deceased VFW member to help future generations know and remember their sacrifice and contributions. The membership will endow additional income, made in the member's name, that will provide a stable financial foundation for your Post and VFW overall.

The Memorial Legacy option allows for a Legacy membership to be purchased in the name of a deceased annual or Life member. Deceased Legacy members can also have their level of Legacy membership upgraded, as long as their existing Legacy membership had not been paid out as a one-time endowment.

To purchase a Memorial Legacy membership, payment must be sent in full for the desired Legacy level (there is no installment option for Memorial Legacy membership).

In addition to the member's information as requested on the Legacy membership form, it is also required that we receive the name and address of the person who will be receiving the Legacy kit, as well as the person to be recognized as purchasing the membership. The full Legacy kit, including an additional certificate of recognition to the purchasing part with engraved Legacy Life card, will be sent out to the address that is provided.



Legacy Life Membership Application

- ≠ Select from three categories of membership: Gold, Silver or Bronze, each offering its own package of exclusive benefits. A Life member can upgrade to another level at any time by paying the difference in cost between the two levels.

Member Incentives	Bronze \$400	Silver \$800	Gold \$1200
Plated Engraved Legacy Life Card*	☐	☐	☐
Legacy Life Lapel Pin*	☐	☐	☐
Legacy Life Hat Pin*	☐	☐	☐
Distinctive VFW Store Items for Legacy Life Members*	☐	☐	☐
Legacy Life Membership Certificate	☐	☐	☐
Member Recognition on Internet & Convention Program	☐	☐	☐
Legacy Hat Patch*	☐	☐	☐
Personalized Brick at Centennial Plaza*	☐	☐	☐
VFW Store Discounts (personal use only)*	5%	10%	15%
Annual Endowment to Post	\$6	\$12	\$18
Annual Endowment to Department	\$6	\$12	\$18

* does not apply to Memorial Legacies

- ## LEGACY LIFE MEMBERSHIP ACCEPTANCE FORM

LIFE MEMBER INFORMATION Life Member No. _____ Social Security No. _____	PAYMENT METHOD ☐ Check ☐ Visa ☐ Master Card ☐ Discover ☐ Amex ☐ Installment Plan
---	--

MEMBER NAME _____	EMAIL _____	
ADDRESS _____ _____	PHONE _____	CELL _____

BRONZE (\$400) ☐

SILVER (\$800) ☐

GOLD (\$1200) ☐

Exp. Date _____ (MM/YY)

Signature _____

Upon My Demise:
(See Terms and Conditions - Item No. 6)

☐ Make a One-Time Endowment
☐ Continue the Annual Endowment

Date _____

PLEASE SELECT ONE:

☐ Yes, I wish to become a Legacy Life Member of the VFW!

☐ I am purchasing a Memorial Legacy in the name of a deceased VFW Member.

MY NAME

- ### Post-Continuous Transmittal Form

- ≠ Forward the completed form with payment to VFW National Headquarters.
- ≠ Indicate your Post number and Department on the upper right side of the form.
- ≠ List the membership number and the name of each member being submitted.
- ≠ Only list the members address if it is different than what is on record.
- ≠ List recruiter information if applicable.
- ≠ Indicate on the bottom of the form the total amount being remitted.



Have you considered going on-line to process your VFW membership? Visit <https://vfwon-line.org> to find out about the many on-line functions available to Post Quartermasters.

This form is to be used to transfer dues on continuous members only.
New members must be transmitted by completion of a Membership Application.
Transfer requests must be accompanied by a completed MCR form, signed by the Post Quartermaster.

Post Number _____
 Dept _____

Post Continuous Member Transmittal Form

Membership Number	Member Name	Address Change complete only if address differs from what is currently on file				Dues Amount	Transfer Card Number	Transfer Name
		Street Address	City	State	Zip			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								

Total Amount Being Remitted \$

Member Change Request Form

The Member Change Request Form (MCR) should be used to report changes for both annual and Life members. Before the form is sent in, make sure that all of the following is submitted.

1. Report name and address changes. Note: Change of a member's address to the Post address is NOT acceptable. Legal name changes must be accompanied by a copy of the court decree.
2. Report a members' death.
3. Request Life, continuous or non-paying Post transfers. Transfer requests require the Quartermaster signature. *If no signature or improper signature is received, it will be returned to the Post.*
4. Request replacement Life or annual membership cards.

VFW Annual/Life Member Change Request Form

☐ Annual Member
☐ Life Member

☐ Replacement Card
☐ Post Transfer

Old Post No. _____
 New Post No. _____
 Location _____ (CITY/STATE)

☐ Report Death
☐ Accidental Death
☐ Post AD&D Insurance

Member No. _____

Member Name _____

Old Address _____
(CITY/ST/STATE ZIP)

New Address _____
(CITY/ST/STATE ZIP)

I certify that information submitted for the named member is correct to the best of my knowledge. I further certify that in the case of transfer, I will keep on file indefinitely form PT/MD (Post Transfer/Membership Declaration) properly signed by the member and that the member was accepted by the Post under provisions of Sec. 107 national bylaws.

Post Quartermaster (Please Sign) _____ Phone No. () _____

FOR YOUR CONVENIENCE THERE ARE INSTRUCTIONS ON THE BACK OF THIS FORM

VFW FORM MCR 03/05



VFW
VETERANS OF FOREIGN WARS.

Post Quartermaster Transmittal Summary Form (PQMT01)

This form is a tool to assist a Post Quartermaster in correctly balancing a membership transmittal. Before the form is sent in, make sure that all of the following is submitted.

The form is titled "VFW POST QUARTERMASTER TRANSMITTAL SUMMARY FORM" with the website "www.vfw.org" and a red instruction: "This form must be used for the transmittal of dues and accompanied by Renewal Forms, Annual and/or Life Membership applications." It includes fields for Department, Post No., Membership Year, and Post Check No. A note states: "Send only the National and Department portion of the dues for annual members." The form is divided into three sections: Continuous, New & Reinstated, and Life Members. Each section has fields for No. of Members, \$ Dues Amount (National and Dept. portion only), and \$ Total. A red box at the bottom left indicates "TOTAL AMOUNT THIS TRANSMITTAL \$". On the right, there are fields for Daytime Phone No., Post E-mail Address, Date, and Quartermaster Signature. The form is labeled "PQMT-01 REV 0104" in the bottom left corner.

- ≠ Indicate your Post number and Department on the form.
- ≠ Record the number of members being submitted and multiply the dues amount for the total.
- ≠ In the event there are questions or processing issues regarding the transmittal, please provide a valid phone number and email address so you may be reached. Include the top copy of the form with your membership transmittal and payment.
- ≠ The 2nd copy should be retained for the Post records.

Authorization Agreement for Automatic Deposits (ACH Credits)

The ACH Authorization Agreement grants the VFW permission to send your Post's share of member dues directly to the Post banking account. Any reported changes to banking information must also be submitted through this document. Also, don't forget to include a copy of a voided or cancelled check with your documentation. Special requests for this document can be made by emailing us at MSC@vfw.org.

FOR DIRECT DEPOSIT, PLEASE MAIL OR FAX THE BELOW COMPLETED FORM TO:

VFW NATIONAL HEADQUARTERS
ACCOUNTING DEPT
406 W. 34TH ST., SUITE 1100
KANSAS CITY, MISSOURI 64111



AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSITS (ACH CREDITS)

Attention Quartermasters

An email notification will be sent to the Post's V-mail account after each ACH Deposit has been transmitted providing the date of deposit and amount. If your Post would like to also receive an email message to a different email account, please provide below.

VFW DEPT OR
VFW POST/AUX NAME _____ TAX ID
NUMBER _____

I (we) hereby authorize Veterans of Foreign Wars of the United States, hereinafter called VFW of US, to initiate credit entries and to initiate, if necessary, debit* entries and adjustments for any credit entries in error to our ☐ Checking or ☐ Savings account (select one) indicated below and the depository named below, hereinafter called DEPOSITORY, to credit and/or debit* the same to such account.

DEPOSITORY/BANK

NAME _____
BRANCH _____
CITY _____
STATE _____ ZIP _____

Routing # Account #

ROUTING NO. _____ ACCOUNT NO. _____

This authority is to remain in full force and effect until VFW of US has received written notification from me (or either of us) of its termination in such time and in such manner as to afford VFW of US and Depository a reasonable opportunity to act on it.

POST QUARTERMASTER

NAME _____
DAYTIME PHONE NUMBER _____
E-MAIL ADDRESS _____
DATE _____ SIGNATURE _____

Be advised, it takes approximately 1 week to process, therefore, it is important to return this form as soon as possible.

FOR DIRECT DEPOSIT, PLEASE MAIL OR FAX THIS COMPLETED FORM TO:

VFW NATIONAL HEADQUARTERS

ACCOUNTING DEPT

ATTN: DONALD HOLLAND

406 W. 34TH ST., SUITE 1100

KANSAS CITY, MISSOURI 64111 816-756-3390 Ext 6230 / FAX 816-968-1137

PLEASE ATTACH VOID OR CANCELLED CHECK HERE

*Debits will only be initiated to correct an error. Under no circumstances will the Debit exceed the error amount. Application will not be processed if there is no void check or deposit slip attached.

Important Information

- ≠ Monthly cut-off is completed the last business day of each month. All in house dues renewal payments are processed. Since new, reinstated and transfer members may take up to 10 business days for processing, those not completed will be rolled into the next cut-off period. Payments received after those dates are rolled into the next month.
- ≠ Annual Dues - payments are made to Posts by electronic deposit only. These are paid monthly for annual memberships.
- ≠ Life membership – payments are made 3 times each membership year in September, January and July. These payments are only made to Posts by electronic deposit.
- ≠ Life and annual membership cards are mailed directly to the member. If a member's address is listed at VFW National Headquarters as undeliverable, no membership card will be printed. If a membership card is returned by the Post Office as undeliverable, the member's information will show on the online Post Query in red.

- ≠ Duplicate payments for annual dues, received from the member or the Post, will be processed and extend the membership “Paid Thru Date.”
- ≠ To replace a lost or damaged annual or Life member card, you may go online to the VFW website at vfw.org or call us.
- ≠ Aluminum life member cards are available for VFW Life members only and may be purchased through the VFW Store. Personal and Post information is engraved, rather than stamped and is included in the price of the card. Caution: These cards can set off metal detection alarms. Be sure to include your name, life membership number and your VFW Post number. Life membership will be verified prior to production of this card. The cost is \$12 plus S&H. To purchase an aluminum life member card, call us at 1.833.VFW.VETS (1.833.839.8387) or order online at vfwstore.org.
- ≠ Life member installment enrollees whose account goes past 120 days without payment will be removed from the installment plan. Previous payments will be left on the members account to be applied towards future annual dues.
- ≠ A Quartermaster has both the fiduciary and ethical obligation to the Post, Department and National organization to insure every deceased member (annual and Life) is purged from the Post or department roster in a timely manner.

Note: Change of a member’s address to the Post address is not accepted.

Contact Information

If you need further assistance with OMS and Dues Processing, please contact us at:

VFW National Headquarters
 Member Service Center
 406 W. 34th Street, Suite 316
 Kansas City, MO 64111

Toll-free number: 1.833.VFW.VETS (1.833.839.8387)

Email: msc@vfw.org

CROSS OF MALTA AND LOGO USAGE



Cross of Malta



The Veterans of Foreign Wars of the United States adopted for its official seal, the Cross of Malta, which has a heritage of honor, duty, sacrifice and courage that dates back to the 11th century.

Each design aspect of VFW's Cross of Malta symbolizes something special. The Great Seal of the U.S. contains a modified scroll from "E Pluribus Unum" (Out of many, one) to "Pro Deo Pro Patria" (For God For Country) together with the cross and radiating rays symbolize the character, vows and purposes

distinguishing VFW as an order of warriors who have traveled far from home to defend sacred principles.

Its eight points represent the beatitudes prescribed in the Sermon on the Mount: Blessed are the poor in spirit, the meek, the pure, the merciful, the peacemakers; blessed are they who mourn, seek righteousness and are persecuted for righteousness' sake.

VFW added the sun's rays between the eight points and the cross. These emphasize the vigor and warmth with which the present-day brotherhood is pledged to defend the nation and to extend its mercy. Superimposed over the cross is the American eagle—the sacred symbol of a proud nation and people. While the Maltese Cross has religious origins and was used by the crusading Knights of St. John as a battle standard centuries ago, it is equally relevant today as a symbol of all those battling for noble ideals.

Usage of the VFW Cross of Malta is for special and distinguished situations, and for official items to include:

- VFW uniform cap and pins
- Flags
- Awards
- Official executive correspondence
- Select signage
- Select VFW Store items

VFW Logo



The official logo of the Veterans of Foreign Wars of the United States was approved by the National Council of Administration in August of 2018 and publicly unveiled November 6, 2018. The logo includes an artistic representation of service stripes, easily recognizable insignia indicative of military service. Worn on most service uniforms, they denote length of service. As such, the first and leaner of the two service stripes represents our steadfast entry into our second century of service to America's veterans, service members and their families. The second, broader stripe represents our first storied century of service, spanning back to 1899.

The bold letters and sharp angles of this text represent the strength and stability of our organization, and the clarity with which we work to fulfill our mission.

The use of vibrant red represents the danger our members have faced, the bloodshed they experienced and the energy with which our organization operates. The gallant gold represents our members' achievements, acts of valor and the unique VFW eligibility status they've earned. Further, it epitomizes our gold standard of service.

The custom upper case letters were especially designed with an extended width to symbolize an organization that is well established. Combined with a tight letter spacing, these letters visually build a solid and confident block that reflects the unified culture of our organization. In addition to the direct metaphor of the stripes, the visual progression leading to the build of the letter "V" represents our sustained and forward movement into achieving the VFW's mission. In order to bring the acronym and title together, the gold stripes and the "V" from "VETERANS" have been carefully drawn to align on the same axis, emphasizing the element of continuity.

Trademark Protection

The Cross of Malta trademark was issued June 9, 1931, and the Veterans of Foreign Wars of the United States has applied to register the new official logo. Pursuant U.S.C. Title 36, Chapter 7A, Sections 111-120, the Veterans of Foreign Wars of the United States has the exclusive right to the use of its name and the sole exclusive right to the use of the emblem and badges adopted by the corporation. Additionally, the Veterans of Foreign Wars of the United States has registered, or applied to register, the precise logos appearing on VFW merchandise with the United States Patent and Trademark Office. Finally, it is a federal offense to use the name or emblems of a federally chartered veterans organization. See Federal Criminal Code, U.S.C.A., Title 18, Section 705.

The 115th National Convention approved a change to the National Bylaws clarifying the approval necessary for the use of the name “Veterans of Foreign Wars of the United States,” and any associated logos or emblems. While the VFW’s name, emblem and other marks continue to be protected by law, the Bylaws (Sec. 801, 803, 804, and 805) now specifically require written consent by the VFW’s Quartermaster General for the manufacture and use of those marks.

Departments and Posts are authorized to use the VFW name, logo, or emblem for printed or digital use for VFW activities, such as the creation of brochures for membership drives, Post events and other community outreach efforts, and do not need to submit a request form. Current logos for non-commercial use may be obtained from the VFW Communications Department by emailing Communications@vfw.org.

The VFW Store and its licensed vendors are the only authorized sources to use the VFW name, logo, and Cross of Malta on apparel, caps, and other merchandise. The first line of contact for merchandise is the VFW Store. The VFW Store can assist with certain custom items even though they are not in the catalog. Visit the VFW Store online at vfwstore.org or call 1.833.VFW.VETS (1.833.839.8387).

If the requesting items cannot be procured by the VFW Store or its licensed vendors, and a third party vendor is desired, complete the attached form in its entirety and submit to the Quartermaster General’s Office (qmgeneral@vfw.org) prior to production. Please allow ample time to process your request.

The right to use the VFW marks is the “exclusive right” of the Veterans of Foreign Wars of the United States and is not transferable. This means that any authorizations to use the VFW marks can only be granted by written approval by VFW’s Quartermaster General. For instance, if a VFW Post wants to use the VFW name on a website, it may continue to do so through the use of the materials provided by the VFW communications department. If, however, a VFW Post wants to partner with a business and that business wants to use the name “VFW” on advertising, then permission to use the VFW name must come from the Quartermaster General. If the Quartermaster General has not granted written permission to use our name or marks, then it is a violation of law.

VFW Trademark Authorization Request



Date: _____

Instructions:

- Departments and Posts are authorized to use the VFW name, logos, or emblems for printed or digital use for VFW activities, such as the creation of brochures for membership drives, Post events and other community outreach efforts, and do not need to submit this form. Current logos for non-commercial use may be obtained from the VFW Communications Department by emailing Communications@vfw.org.
- The VFW STORE and its licensed vendors are the only authorized sources to use the VFW name and Cross of Malta on apparel, caps and other merchandise. Your first line of contact for merchandise is the VFW STORE. The VFW STORE can assist with certain custom items even though they are not in the catalog. Visit the VFW STORE online at www.vfwstore.org or call toll free 1.833.VFW.VETS (1.833.839.8387). If the VFW STORE is unable to assist, you may use this form to request authorization to use a third party vendor.
- If requesting items that cannot be produced by the VFW STORE or its Licensed Vendors, complete this form in its entirety and submit to the Quartermaster General's Office prior to production. Please allow ample time to process your request.

I request written permission to use the following logo, emblem and/or name exclusively for the purpose listed below:

- | | |
|---|---|
| ☐ 'VFW' Logo – Veterans of Foreign Wars (see above) | ☐ 'VFW' Logo – No One Does More For Veterans |
| ☐ 'Veterans of Foreign Wars of the United States' Name | ☐ 'Veterans of Foreign Wars' Name |
| ☐ VFW Cross of Malta | ☐ Other: _____ |

Item and Reason for Use: _____

When: _____

Where: _____

Quantity: _____

Use of Proceeds: _____

Color Version (1 color, 2 color, full color): _____

File Format (jpg, tif, pdf): _____

VFW Information

Dept/District/Conference/Post _____

Contact Name and Title _____

Address, City, State & Zip _____

Email _____

Phone Number _____

Producing Company Information

Company Name _____

Contact Name _____

Address, City, State & Zip _____

Email _____

Phone Number _____

I understand that any use of the VFW logo, emblem and/or VFW name requires prior written permission from the Quartermaster General of the Veterans of Foreign Wars of the United States. I understand that the use of the VFW logo, emblem and VFW name are the exclusive rights of the Veterans of Foreign Wars of the United States and any unauthorized use is a violation of federal law. I understand that the authorization, if given, may not be transferred and is subject to revocation at any time.

Signature _____

Printed Name & Title _____

Please return completed form to:
Quartermaster General
VFW National Headquarters
406 West 34th Street, 11th Floor
Kansas City, MO 64111
E-mail: qmgeneral@vfw.org
Fax: (816) 968-1189

Office Use Only
Approved?
☐ Yes ☐ No
Date _____
State _____

VFW Auxiliary Trademark Authorization Request



Date: _____

Instructions:

- Departments and Auxiliaries are authorized to use the Auxiliary name, logos, or emblems for printed or digital use for Auxiliary activities, such as the creation of brochures for membership drives, Auxiliary events and other community outreach efforts, and do not need to submit this form. Current logos for non-commercial use may be obtained from the VFW Auxiliary at info@vfwauxiliary.org.
- The VFW STORE and its licensed vendors are the only authorized sources to use the VFW Auxiliary name and emblem on apparel, caps and other merchandise. Your first line of contact for merchandise is the VFW STORE. The VFW STORE can assist with certain custom items even though they are not in the catalog. Visit the VFW STORE online at www.vfwstore.org or call toll free 1.833.VFW.VETS (1.833.839.8387). If the VFW STORE is unable to assist, you may use this form to request authorization to use a third party vendor.
- If requesting items that cannot be produced by the VFW STORE or its Licensed Vendors, complete this form in its entirety and submit to the Quartermaster General's Office prior to production. Please allow ample time to process your request.

I request written permission to use the following emblem and/or name exclusively for the purpose listed below:

- ☐ 'Veterans of Foreign Wars of the United States Auxiliary' Name
☐ Veterans of Foreign Wars of the United States Auxiliary Cross of Malta
☐ Other: _____

Item and Reason for Use: _____

When: _____

Where: _____

Quantity: _____

Use of Proceeds: _____

Color Version (1 color, 2 color, full color): _____

File Format (jpg, tif, pdf): _____

VFW Information

Dept/District/Conference/Aux _____

Contact Name and Title _____

Address, City, State & Zip _____

Email _____

Phone Number _____

Producing Company Information

Company Name _____

Contact Name _____

Address, City, State & Zip _____

Email _____

Phone Number _____

I understand that any use of the VFW Auxiliary Emblem and/or VFW Auxiliary name requires prior written permission from the Quartermaster General of the Veterans of Foreign Wars of the United States. I understand that the use of the VFW Auxiliary Emblem and VFW Auxiliary name are the exclusive rights of the Veterans of Foreign Wars of the United States and any unauthorized use is a violation of federal law. I understand that the authorization, if given, may not be transferred and is subject to revocation at any time.

Signature _____

Printed Name & Title _____

Please return completed form to:

Quartermaster General
VFW National Headquarters
406 West 34th Street, 11th Floor
Kansas City, MO 64111
E-mail: qmgeneral@vfw.org
Fax: (816) 968-1189

Office Use Only	Approved?
	☐ Yes ☐ No
	Date _____
	State _____



NO ONE DOES MORE FOR VETERANS.

RECRUITING JUST GOT EASIER

The VFW Membership Department has everything you need to make your membership efforts successful at little or no cost.

Phone: 1.888.JOIN.VFW (564-6839)

Email: membership@vfw.org

Order online by logging into www.vfw.org



rev. June 2025

AVAILABLE IN THE VFW STORE



VFW RECRUITING KIT

This kit contains everything needed to set up an effective recruiting booth or table to target veterans and/or active-duty service members. Included are a set of the Take Pride flyers (suitable for framing) covering all the campaign medals which qualify veterans for membership. Also included are large posters, door hanger self-mailers, VFW decals, applications, brochures, flyers, copies of the VFW magazine, and a link to download helpful materials and videos, along with a heavy-duty nylon briefcase for transporting these items.

POST CHARTER KIT

All the tools necessary for a new Post (or perhaps an existing Post that needs a fresh start) to get up and running quickly and easily. This complete kit contains everything necessary to conduct meetings, obligate members, account for members and funds, submit reports, conduct programs and more. Included are the following: an altar cloth, altar flag set (including a POW-MIA flag), Bible, gavel, eight copies of the VFW Bylaws, Manual of Procedure and Ritual, a service office guide, Post minute book,* a pad of misc. receipt forms*, receipts and disbursements pad, trustees report of audit pad, two VFW Store catalogs, a membership binder, 10 eligibility sheets, 50 VFW Cross of Malta lapel pins, 100 membership application forms, 50 VFW benefits flyer's, 50 membership recruitment brochures, a "Membership Campaigning on the Post Level" booklet, 50 "Planning A Successful Buddy Poppy Campaign" brochures, 50 "History of the Buddy Poppy" brochures, one "New Post Development and Post Revitalization" manual, a Post Commander's Guide, a Post Quartermaster's Guide, a Trustees' Guide, and two copies of the "Report of Institution" form. Everything you'll need to ensure the success of a new Post in one convenient package.



**You can order materials online! Just go to www.vfw.org and log in!
Under "Membership Quick Links" you'll find the link to the**

Membership Recruiting Brochures Order Form

Select the items you need and the quantity, and hit SUBMIT.

It's that easy!

30 DAY
TEMPORARY **CARD**



Member Name _____

MEMBER NUMBER

Valid Until _____
30 days from approval

Post Quartermaster: _____

print/signature

VFW Post: _____

30 DAY
TEMPORARY **CARD**



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VFW Post: _____



NO ONE DOES MORE FOR VETERANS.®

Veterans of Foreign Wars of the United States
www.vfw.org

2025-2026 TRUSTEE'S GUIDE





July 2025

Dear Post Trustee,

Thank you for taking on the role of Post Trustee. The importance of your role should not be overlooked as your position ensures the Post maintains its fiduciary responsibility to its donors, members, and the community it serves. Lack of Post Trustee oversight could result in a tarnished reputation for your Post and the Veterans of Foreign Wars of the United States, so it is important that you remain both knowledgeable and engaged.

Whether you are new to the job or have done it before, there is always something you can learn. This guide was created to assist you – no matter what your current level of knowledge and experience may be. This guide is a training tool to educate and assist you in your role.

The enclosed guide is periodically updated. You can find the latest version, as well as other valuable resources, at www.vfw.org by logging in as a member (Login – top bar, right side), and going to “Member/Post Resources – VFW Training & Support.”

Other important resources include the Bylaws, Manual of Procedure, and Ritual. In particular, the Manual of Procedure, Sec 218 (a) (11) outlines the responsibilities of the Post Trustee. Learn these well. Each Post is required to maintain a current copy of the Bylaws, Manual of Procedure, and Ritual; current copies are available for purchase from the VFW Store at www.vfwstore.org.

We are here to support you. If you have questions and are unable to find answers with your District or Department, call us at 833.VFW.VETS. Explain to the operator what you need, and they will transfer you to the correct person to answer your questions.

Thank you for taking on this responsibility. It may be challenging at times, but it can also be very rewarding. We wish you well!

Dan West
Assistant Adjutant General

Marc L. Garduno
Quartermaster General

P.S. Have a suggestion to how we can improve the Trustee’s Guide? We want to hear from you! Send an email to info@vfw.org, subject line “Feedback on Trustee’s Guide,” with your comments. We are always looking to improve on what we do.

NATIONAL HEADQUARTERS

406 W. 34th Street
Kansas City, MO 64111

Office 816.756.3390
Fax 816.968.1157

WASHINGTON OFFICE

200 Maryland Ave., N.E.
Washington, D.C. 20002

Office 202.543.2239
Fax 202.543.6719

info@vfw.org
www.vfw.org

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Introduction

The Post Trustee is an elected auditor – a person tasked to routinely examine accounts and accounting records, compare the charges with the vouchers, verify balance sheets and income items, and state the result in order to ensure that all disbursements are in line with the Bylaws and that all disbursements have been made with prior approval of the Post. Trustees play a vital role in ensuring the funds of the Post are audited and accounted for accordingly.

Post Trustees are primarily the **watchdogs** of the Post funds. They make certain no one has their fingers in the till and the assets of the Post are safeguarded and protected.

Equally important should be the prevention of fraud. Where funds are guarded carelessly or poor record keeping is in place, the Trustee should call attention to this and make every effort to correct it. The Trustees' duties extend to all operations of the Post: their audits must cover all activities, including the club rooms, the bar, bingo, or any other source of income or financial transactions.

Post Trustees

- Serve a three-year term.
- Cannot serve on any committee that handles Post funds.
- Exist to hold all parties handling funds accountable.
- Report all audit findings to the Post membership.
- Before a new Post Quartermaster takes up the duties, the Post Trustees, should conduct a thorough audit of the previous Quartermaster to give a 'clean slate' to the new Quartermaster. This may be accomplished by virtue of the required audit processes.

Trustees Audits MUST

- Be completed every quarter.
- Extend to every operation of the Post.
- Highlight irregular banking practices.
- Be reported to the Post membership with any found discrepancies.
- Prior to presenting a report of varied discrepancies to the membership, trustees must make every effort to resolve them by securing all necessary financial records and performing a more thorough review aimed at resolving those mistakes.

Trustees Scope

The Trustees do not have any authority over the management of the Post home, nor is property held in their name in an incorporated Post. They cannot serve on any committee having to do with the handling of Post funds, and cannot therefore serve as members of the House Committee, bingo committee, etc. There is nothing to keep a Trustee from serving as a volunteer worker or in an appointive capacity where Post funds are not handled.

They are elected to three-year terms to make certain that they do not all represent one "clique" which might happen to gain control for one year.

Use of Paid Accountants

Many Posts employ a private firm of accountants for the purpose of an audit. This is to be encouraged rather than discouraged as an audit by a certified public accountant will usually pay for itself in the improvements which will result. In these cases, the auditor reports to the Trustees and the Trustees make certain that the audit is conducted correctly.

Regardless of the size of the Post, a quarterly audit is mandatory. Failure to conduct one may result in the cancellation of the Post Quartermaster bond and will take away all voting privileges at Conventions. If the Trustees do not function in a proper manner, the Commander may deem it an emergency situation and appoint an auditing committee on their own initiative.

If You See Something, Say Something!

The purpose of the audit is twofold. It will reveal a shortage before it gets too large, and is the most successful preventative of fraud. Remember, when conducting an audit, you are an independent reviewer and nobody's friend! Review all transactions with suspicion and give no one the benefit of the doubt. You can be friends again later, but right now you believe only what can be proven.

Report It!

If the books are not kept in an efficient manner; if they cannot be audited because of lack of records; or if you find definite discrepancies, report it to the Post. Don't just sit back and refuse to sign the audit. ***If the Post fails to act in order to correct deficiencies, immediately inform the Department for further guidance.***

Remember - the Trustees do not tell the Post or the Quartermaster how to run their business, they just make certain that everything is on the up-and-up.

A number of dishonest Post Quartermasters tried these angles:

1. Deposited only a portion of the proceeds of special events.
2. Made check stubs payable to someone else and the checks to himself/herself.
3. Secured a personal loan with a Post check.
4. Made up fake bank statements.
5. Staged a fake break-in.
6. Collected membership dues or cash for a raffle but did not turn them in.
7. Cashed Post bonds and pocketed the money.
8. Paid their personal credit cards with the Post's funds.
9. Paid personal expenses with the Post checking account or credit card.

Some items that should be spot-checked in the audit include:

1. Balance the monthly books to check accuracy.
2. Reconcile the books with the bank statement(s).
3. Count the cash on hand.
4. Actually view and count bonds and other investments.
5. Compare the cancelled checks with:
 - a. Check stubs.
 - b. Cash book entries.
 - c. Bank statements.
 - d. Vouchers and bills.
6. Confirm the bank balance with the bank.
7. Check payments for unusual items against Adjutant minutes to determine authority for payment.
8. Check official receipts against book entries.
9. Check stubs of membership receipts against total membership as shown by

books and by Quartermaster's copy of dues transmittals.

10. Where committees have handled special events, determine just how much money was turned in and check it against entries.
11. Watch very closely any bills paid by cash, or income not covered by receipts.
12. Review all disbursements a Quartermaster makes to himself/herself.
13. Identify general ledger accounts with substantial changes in value since the last review was performed and investigate.
14. Review payroll to ensure employees are paid the appropriate salary for the actual hours worked.
15. If applicable, review all expenses charged to Post debit/credit cards.

Watch for the following danger signals between audits:

1. Stalling in getting books ready for audit.
2. Slowness in paying bills of the Post.
3. Delay in making deposits.
4. Large amounts carried as "cash on hand."
5. Checks made out to others than the person to whom indebted.
6. Checks made out to others than payee.
7. Complaints by members of non-receipt of the *VFW* magazine or other publication.
8. Checks which have not cleared the bank at the time of the audit.
9. Lifestyle changes of the Post Quartermaster.
10. An honest person can slip if they need the money badly enough. A sudden air of prosperity is sometimes an indication of dishonesty.

It is up to the Trustees and the Commander to check on the honesty of any person handling Post funds. YOU do the checking and YOU form your conclusions and act accordingly. Do not convey your suspicions to others until you are certain. Do nothing which may hurt the reputation of an innocent person. Do not cover up for anyone.

Club Funds

Clubs are specialized businesses and require more specific safeguards than Posts which do not have clubs. Besides the mere question of honesty, problems of management, governmental regulations, state law, etc., must be considered with additional opportunity as club managers/workers have thought up new angles to steal funds.

Some peculiars include:

1. Padded inventory of liquor on hand.
2. Bad or fictitious checks carried as “cash on hand.”
3. Leakage of petty cash.
4. Padded payrolls.
5. Bootlegging on the side.
6. Kickbacks from suppliers.
7. Gambling operations on the side.

A complete audit of club operations and standard items listed under Post audits must be accomplished with the aid of the following information:

1. A regular monthly inventory of stock (taken by the House Committee).
2. Dated cash register tapes for each day.
3. A day sheet on bar sales for each day.
4. Check stubs, cancelled checks and bank statements.
5. Receipts for all bills paid by cash.
6. Records of all stock purchases.
7. Accounting of income from all non-bar sources.
8. Completed federal and state payroll tax forms.
9. Payroll records.
10. All licenses and permits required.
11. All bills and vouchers.
12. A list of unpaid bills.
13. Any other records found to be necessary. In completing the audit:
 - a. Compute gross profit by comparing gross sales with cost of merchandise sold. If this varies more than a few percent from month to month, find out why.
 - b. Check all payments and income in the same manner as for Post audits.

- c. Check the accuracy of the inventory.
- d. Insist on seeing any bad checks, and then check them out.
- e. Check cash register tape against recorded daily receipts. Don't expect them to always be exactly the same.
- f. Check that proper amounts of state, federal and Social Security withholding taxes are deducted from employees' salaries and that it is turned in on proper forms at the proper time. Don't permit employees to be paid without proper deductions.
- g. Determine that all necessary licenses and permits are taken out.
- h. Check the income from cigarette machines, jukeboxes, etc., with similar receipts from similar businesses. There's a lot of room for leakage here.
- i. Make certain that the Post is adequately insured.
- j. Check with liquor and beer distributors to determine that all current bills are paid.

Remember that a club manager is in a bad spot. Everyone is suspicious of him/her because he/she does handle quite a bit of cash that is not their own. The best favor you can do them is CHECK EVERYTHING and do it regularly. His/her best protection is the general knowledge that he/she is being watched.

On the other hand, there are again a few danger signals to watch for, both from the standpoint of their honesty and the way they are running the club:

- 1. An exceptionally large inventory may mean that it is padded to account for missing funds. Make sure that what is carried as liquor is liquor.
- 2. An exceptionally large number of bad checks may mean that they are fakes to cover a shortage of cash.
- 3. Cash register tapes that always equal the amount they are supposed to show either means an impossibly accurate bartender or a little juggling to make them come out equal.
- 4. Watch for large variations in the gross profit each month.
- 5. Talk to the local police officers to find if they have had complaints of being open after hours, sale of liquor by the bottle, gambling on the premises, etc. They will be the first persons to know of any irregularities.

For the protection of the Post, the club manager and other employees handling funds should be bonded. Employee theft or dishonesty insurance may add

additional protection; however, it is not a substitute for a Post Quartermaster bond as required by VFW National Bylaws.

Trustees' Report of Audit Form

It is the responsibility of the Trustees to ensure the Trustees' Report of Audit form is properly completed. To prepare for the audit, the following documents should be made available: Previous quarterly audit; ledger/voucher maintained by the Quartermaster; banking statements for all accounts for the quarter being audited; and Post Meeting minutes maintained by the Adjutant for the quarter being audited to ensure expenditures voted on by Post Members are being completed. In addition, it is important to maintain a copy of the Post ByLaws with the financial documents if there is guidance on how monies are to be expended between Post meetings, e.g., a \$ dollar limit on expenditures to maintain post operations or to assist a Veteran in need.

The top of the form identifies the Post, its location and the quarter being audited. Below is an explanation of each block:

#1-8 FUNDS (Liquid Assets)

Listed are those funds most likely to be carried by a VFW Post, District or County Council. Any special funds may be added in the blank spaces. A "fund" is an account which normally has both income and expenditures. In most cases, just about all of your miscellaneous expenditures (community service, youth activities, expenses, etc.) are chargeable to your general fund and most miscellaneous income (proceeds from fundraising activities, dues, etc.) are credited to your general fund. Item #10 for Bonds, Stocks, Mutual Funds and other liquid Assets, typically does not include Certificate of Deposits which may be non-liquid assets and should be reported in Item #16; check with your financial institution for clarification.

#9 CASH ON HAND (TO INCLUDE ATMS):

Some posts own/operate ATMs, jukeboxes, gaming machines or other cash machines that are not included in Item #4 above that require cash on hand to operate daily.

#10 BONDS, STOCKS, MUTUAL FUNDS AND OTHER LIQUID ASSETS NOT INCLUDED ABOVE

This includes any financial instruments not previously included in any funds listed in Item #1-8 that can be liquidated without penalty by the financial institution. A loss in value of the account or processing fee charged by the financial institution to process the transaction does not equate to a penalty.

#11 NET CASH BALANCES AT BEGINNING OF QUARTER

The figures in this column are obtained from different funds as listed in your ledger. **The individual items in this column as well as the total at the bottom of the column should be the same as the ending balances of the previous quarterly audit.**

#12 RECEIPTS DURING QUARTER

The figures in this column are obtained by adding the amount shown in your ledger for the three months. This should include items transferred into a fund from another fund during the quarter.

#13 EXPENDITURES DURING QUARTER

The figures in this column are obtained by adding the expenditures for the three months. Include items transferred out of another fund during the quarter.

#14 NET CASH BALANCE AT END OF QUARTER

The figures in this column are obtained by adding items 11 & 12 and subtracting items 13.

#15 TOTALS

The figures in this line are obtained by adding the totals of items 11 & 12 and subtracting item 13 – you should arrive at the same by adding item 14.

#16 OPERATIONS

Answer questions as applicable. Non-liquid assets are types of assets that cannot be easily converted into cash within a short period without harsh penalties for early withdrawals. Trusts are a typical example. However, Certificate of Deposits less than \$65,000 in value are typically non-liquid assets. Certificate of Deposits greater than \$65,000 can be liquid assets. It is best to check with your banking institution on the type of CD and retain the information with the Post Financial Documents.

#17 RECONCILIATION OF FUND BALANCES:

All Checking Account Balances	Enter ending balance shown on bank statement. If more than one checking account, total ending balances for all accounts.
Less Outstanding Checks	Total checks written on or before the date of the last bank statement of the quarter that do not appear on the statement. If more than one checking account, total all outstanding checks.
Account Balance	Subtract " Less Outstanding Checks" from "All Checking Account Balances. Add any deposits in transit that do not appear on bank statements. This should agree with the balance in your checkbook/ledger.
Savings Account Balance	Enter balances of any savings accounts.
Cash on Hand	Amount of money on hand that has not been included in "Outstanding Deposits" above.
Total	Add "Account Balance" line, "Savings Account Balance", and "Cash on Hand" Line.
Bonds, Stocks and Other Liquid Assets	Enter current value of all bonds, stocks, and other liquid assets.
Grand Total (Minimum Amount of QM Bond)	Add "Total Cash" line to "Bonds & Other Liquid Assets" line. Total in Item #15 Net Cash Balance at end of Quarter should equal Grand Total in Item #17. This is the minimum amount of QM Bond. Verify in #18, QM bond equal to or above this amount.

#18 TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT:

Enter the date the audit is prepared, the Post name and number and the quarter for which the audit is prepared. The Post Commander and Trustees must sign the audit prior to submittal to the Department.

Enter the name of the Post Quartermaster, the name of the bonding company, the amount of the bond (verify in #17 Total that amount equal to or exceeds **Total** and the expiration date of the bond.

Remember, it is the duty of the Post Trustees to conduct the quarterly audits. It is the duty of the Commander to see that audits are made.

The completed form, with the signature of the Post Trustees to attest to its accuracy, together with the signature of the Post Commander, should be forwarded to the Department Quartermaster. The Post Trustees should also sign the General Ledger at the ending point of the current audit period.

Trustees' Report of Audit Example

Reviewing the training material titled "Quartermaster Guide to Financial Reporting" located in the VFW's Training & Support section of vfw.org can provide valuable insight to the "Uniform System of Post Records/Accounts."

If you do not understand your duties as a Post Trustee, ask for assistance from other Trustees or see if your District or Department offer specialized training or schools of instruction.

The following is an example of a properly completed Trustees' Report of Audit form:



TRUSTEE'S REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of _____

(District/County Council/Post No.)

Department of _____ for the Fiscal Quarter:

FISCAL QUARTERS:

Jan 1 to March 31

Apr 1 to June 30

July 1 to Sept. 30

Oct 1 to Dec. 31

FUNDS (Liquid Assets)	11. Net Cash Balances at Beginning of Quarter	12. Receipts During Quarter	13. Expenditures During Quarter	14. Net Cash Balances at End of Quarter
1. Post General Fund				
2. Post Relief Fund (Poppy Profits, Donations, etc.)				
3. Post Home or Building Fund (incl. Savings but not real estate or CDs)				
4. Post Canteen or Club Fund				
5.				
6.				
7.				
8.				
9. Cash on Hand (to include ATMs)				
10. Bonds, Stocks, Mutual Funds and other liquid assets not incl. above				
15. TOTALS				

16. OPERATIONS

Have required payroll deductions been made?	Yes	No
Have Payments been made to the proper State and Federal agencies this quarter?	Yes	No
Have sales taxes been collected and paid?	Yes	No
Are club employees bonded?	Yes	No
Amount of outstanding bills	\$	
Value of Real Estate	\$	
Amount of liability insurance	\$	
Owed on Mortgages and Loans	\$	
Value of Personal Property	\$	
Amount of Property Insurance	\$	
Non-Liquid Assets (CDs, Trusts, etc.)	\$	

17. RECONCILIATION OF FUND BALANCES

All Checking Account Balances	\$	
Less Outstanding Checks	\$	
Actual Balance	\$	
Savings Account Balance	\$	
Cash on Hand	\$	
Total	\$	
Bonds, Stocks, other Liquid Assets	\$	
Grand Total (Minimum Amount of QM Bond)	\$	

18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date _____

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of _____ for the Fiscal Quarter: _____

in accordance of the National By-Laws and that this report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved.

Quartermaster _____	Signed _____	Trustee
Post _____	Signed _____	Trustee
Address _____	Signed _____	Trustee

This is to certify that the Office of the Quartermaster is bonded with _____ In the amount of \$ _____ until _____ and that this Audit is correctly made out to the best of my knowledge and belief.

Signed _____ Commander



TRUSTEE'S REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of _____

(District/County Council/Post No.)

Department of _____ for the Fiscal Quarter: _____

FISCAL QUARTERS: Jan 1 to March 31 Apr1 to June 30 July 1 to Sept. 30 Oct 1 to Dec. 31

FUNDS (Liquid Assets)	11. Net Cash Balances at Beginning of Quarter	12. Receipts During Quarter	13. Expenditures During Quarter	14. Net Cash Balances at End of Quarter
1. Post General Fund				
2. Post Relief Fund (Poppy Profits, Donations, etc.)				
3. Post Home or Building Fund (incl. Savings but not real estate or CDs)				
4. Post Canteen or Club Fund				
5.				
6.				
7.				
8.				
9. Cash on Hand (to include ATMs)				
10. Bonds, Stocks, Mutual Funds and other liquid assets not incl. above				
15. TOTALS				

16. OPERATIONS

Have required payroll deductions been made?	Yes	No
Have Payments been made to the proper State and Federal agencies this quarter?	Yes	No
Have sales taxes been collected and paid?	Yes	No
Are club employees bonded?	Yes	No
Amount of outstanding bills	\$	
Value of Real Estate	\$	
Amount of liability insurance	\$	
Owed on Mortgages and Loans	\$	
Value of Personal Property	\$	
Amount of Property Insurance	\$	
Non-Liquid Assets (CDs, Trusts, etc.)	\$	

17. RECONCILIATION OF FUND BALANCES

All Checking Account Balances	\$	
Less Outstanding Checks	\$	
Actual Balance	\$	
Savings Account Balance	\$	
Cash on Hand	\$	
Total	\$	
Bonds, Stocks, other Liquid Assets	\$	
Grand Total (Minimum Amount of QM Bond)	\$	

18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date _____

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of _____ for the Fiscal Quarter: _____

in accordance of the National By-Laws and that this report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved.

Quartermaster _____ Signed _____ Trustee
Post Address _____ Signed _____ Trustee
 _____ Signed _____ Trustee

This is to certify that the Office of the Quartermaster is bonded with _____ In the amount of \$ _____ until _____ and that this Audit is correctly made out to the best of my knowledge and belief.

Signed _____ Commander



NO ONE DOES MORE FOR VETERANS.®

Veterans of Foreign Wars of the United States
www.vfw.org



Financial Stewardship for VFW Quartermasters

A Roadmap to Post Viability

Presented by

Ryan Mack

President – Main Street

Letter from Ryan Mack (Excerpts)



||

The posts are the lifeblood of the VFW... If we can't have fiscally viable posts, the VFW as a whole will not be a successful organization.

||

Your input has been invaluable.

||

As the VFW goes, so go the posts, and vice versa.

Ryan Mack
President – Main Street

Letter Takeaways



- Quartermasters have the central role in Post viability
- Financial stewardship = organizational strength
- You have support—you're not alone



Agenda

- 1 Financial Health & Sustainability
- 2 Budgeting for Impact
- 3 Revenue Generation Beyond Dues
- 4 Membership & Revenue Growth
- 5 Compliance & Reporting
- 6 Asset Management
- 7 Getting Youth Involved
- 8 Creating Effective Transitions
- 9 Creative Fundraising Partnerships
- 10 Closing & Call to Action
- 11 Appendix – Tools & Templates

Overall Financial Health



- Posts are the lifeblood of the VFW
- Decisions ripple upward
- Early detection = fast fixes

Sustainability Mindset



- Operate like a business
- Keep reserves separate from operating funds
- Use FDIC-insured accounts

Budgeting for Impact



- Annual Post Budget Worksheet
- Align spending with goals
- Review monthly for variances

Budget Template Example

Annual Post Budget Worksheet



- Track projected vs. actual financial performance
- Monitor variances visually with color coding
- Update monthly to maintain financial control
- Use worksheet to guide spending decisions

Category	Projected	Actual
Income	\$10,000	\$9,500
Expenses	\$8,000	\$7,800
Net	\$2,000	\$1,700

Revenue Beyond Dues



- Host fundraising events
- Bar/canteen revenues
- Seek grants & donations

Fundraising Event Analysis

(Manual p.27)



Event Profit/Loss Report

Reference from Manual

- Use Profit/Loss Report from Manual
- Judge events on data, not habit
- Analyze each event's ROI and impact
- Make decisions to maximize Post revenue

Event	Revenue	Expenses	Net Profit
Fish Fry	\$1,250	\$750	\$500
Golf Tournament	\$3,500	\$1,800	\$1,700
Bingo Night	\$875	\$425	\$450
Annual Dance	\$950	\$1,200	-\$250

Membership as Revenue



- Grow membership to boost income
- Onboard new members, automate renewals
- Implement membership recruitment campaigns
- Track retention metrics to increase recurring revenue

Compliance Basics



- IRS Form 990 filing
- Quarterly tax checklist
- Keep records with provided templates

Monthly Financial Reports



- Report monthly at meetings for transparency
- Use Monthly Financial Report
- Share financial status with all Post members
- Identify issues early to implement solutions quickly

Payment Processes

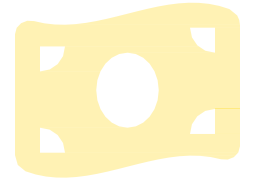


- Check Request/Voucher Form
- Commander must approve

Cash Controls



- Daily Cash Transaction Log (Manual)
- Prevent errors and theft
- Maintain accurate financial records
- Require dual verification for cash handling



Asset Management



- Log assets on Inventory Register
- Regularly review for insurance/repairs

Audit Readiness



- Annual Audit Prep Checklist
- Keep documents ready all year
- Maintain organized financial records for easy verification

Professional Communications



- Use Standard Letterhead
- Consistent Post identity

	Veterans of Foreign Wars Post #0000
123 Veterans Way, Anytown, USA 12345 Tel: (555) 123-4567 Email: post0000@vfw.org	

Resolution & Governance



- Use Resolution Template
- Proper documentation for rule changes

Sample Resolution Format:

WHEREAS, [state the issue]...

THEREFORE, BE IT RESOLVED that [state the action]...

Officer Coordination



- Officer Contact List
- Update and share for efficiency
- Ensures seamless communication between Post leadership
- Facilitates rapid response to financial matters

Case Study



PROBLEM

- ✗ Weak financial controls
- ✗ Inconsistent documentation
- ✗ Lack of oversight and approval
- ✗ Infrequent reporting



Financial Loss

SOLUTION

- ✓ Strict voucher system
- ✓ Commander approval required
- ✓ Monthly financial reports
- ✓ Transparent documentation



Financial Stability

Your Role as Fiscal Leader



- Model integrity & compliance in all financial matters
- Set the tone for Post financial strength through transparent practices
- Uphold the trust placed in you by members and leadership
- Lead by example in financial stewardship and accountability

Creating an Effective Transition Strategy



- Plan for succession early
- Document duties, processes, passwords
- Train all incoming officers/Quartermasters
- Foster open, two-way communication

Getting Youth Involved



- Engage younger veterans & youth groups
- Create mentorship and leadership programs
- Involve youth in events & initiatives
- Use social media and tech to connect

Getting Creative with Fundraising Partnerships



- Partner with local businesses & organizations
- Learn about community needs
- Host joint events, donation drives, sponsorships
- Tap into banks/corporate outreach programs

Key Takeaways



- Plan, track, report
- Use provided tools
- Maintain compliance



Closing & Call to Action

Reach out for support, keep the dialogue going.

Your financial leadership strengthens the entire VFW organization.

Contact Us:



QMGeneral@vfw.org



1-800-VFW-HELP



www.vfw.org/resources



Together We Are Stronger

Financial Stewardship
Post Viability
VFW Success