



MEN'S AUXILIARY

STANDARD OPERATING PROCEDURE

Approved by the National Council of Administration - October 8, 2006.

Article XIII of the VFW National By-Laws and Manual of Procedure Amended July 24, 2013 by the VFW National Convention

Aids to Leadership

While this is only a guide, it is recommended that Presidents:

Have a copy of the National By-Laws, Manual of Procedure, Department By-Laws, Auxiliary Policy and Guidelines, Officers' Duties and Demeter's Manual.

Be well acquainted with the Men's Auxiliary Ritual – the meeting, draping of the charter, initiation of new members, and chapel services.

Get to know the forms that have to be filled out – membership application, election report, request for warrant, community activities report, president's monthly report, request for treasurer's bond, and the trustee's report of audit.

Get to know the Internal Revenue Service requirements – Form SS-4 (Application for Employee Identification Number), Form-990 and Disclosure Regulations, and especially the 501(c)19 Determination Letter and its contents.

All the above information is enclosed to assist you as President of your respective Men's Auxiliary.

Note: It's suggested the sponsoring Department and Post appoint a designated person to act as a representative between the Men's Auxiliary and the Department and/or Post.

Service to the Community

New Auxiliaries serve to benefit the communities in which they are established by carrying on various programs sponsored by the Veterans of Foreign Wars. All communities, large or small, are receptive to an organization that serves their community. The VFW and its Auxiliaries are well known for sponsorship of the Voice of Democracy Contest, Patriot's Pen Contest, Flag presentations, Citizenship Education, Community Service, Safety, Youth Activities, Hospital, Military and Veterans assistance, and other worthwhile programs and projects. These outstanding programs display the unselfish devotion that members of our organization feel towards our country.

The success of an Auxiliary is a continuous one. The future offers more. You must work together to build a bigger and better organization. To do it, you must be positive in your actions and work as a team.

Note: Men's Auxiliary units shall be subject to administrative fees as may be determined or established by the sponsoring Post and/or Department.

Veterans of Foreign Wars of the United States

By-Laws

ARTICLE XIII—MEN’S AUXILIARY

Sec. 1301—Formation.

A Post, if the By-Laws of the Department having jurisdiction so provide, may form an association separately constituted as a subordinate unit. The Department in which the Post is located shall charter such unit. Such association shall be subject to the rules established by the respective Department Convention, Department Commander and Post.

Departments are not authorized to issue charters to units other than those sponsored by a Post. Formation, control and disbandment of these associations, as well as suspension or cancellation of charters, shall be in the manner prescribed in the Manual of Procedure and as may be provided in Department By-Laws not inconsistent with the Manual.

Sec. 1302—Eligibility.

Membership in the Men’s Auxiliary to the Veterans of Foreign Wars shall be limited to husbands, widowers, fathers, grandfathers, sons, grandsons, brothers and half brothers who attained that status prior to age sixteen (16) of persons who were or are eligible for membership in the Veterans of Foreign Wars of the United States. Members must not be less than sixteen (16) years old.

Persons eligible for membership in the Veterans of Foreign Wars of the United States shall not be eligible for membership in the Men’s Auxiliary.

Sec. 1303—By-Laws, Rules of Order and Order of Business.

The By-Laws adopted by any such Auxiliary shall not conflict with the Congressional Charter, By-Laws, Manual of Procedure, Ritual, or laws and usage of the Veterans of Foreign Wars of the United States or Department. Such By-Laws shall conform to rules provided by the respective Department and Post.

Note: The VFW National By-Laws provide for Departments to authorize the formation of Men’s Auxiliary units at the Post level only. No other level, such as County, District or Department, is authorized.

Veterans of Foreign Wars of the United States
Manual of Procedure
ARTICLE XIII -- MEN'S AUXILIARY

Sec. 1301—Organization and Disbandment of Men's Auxiliaries.

- (a) **Formation.** Men's Auxiliaries shall be formed in accordance with the following provisions and such other provisions as may be required by the Standard Operating Procedure and Department By-Laws.

No Men's Auxiliaries shall be formed, unless approved by two-thirds (2/3) vote of the Post membership present at a regular or special meeting, due notice of the proposed formation having been given the entire membership in writing at least one week prior to a regular meeting, or special meeting called for the aforementioned purpose. Each Men's Auxiliary shall be subject to the jurisdiction of the Post under which it is affiliated. It shall also be subject to the jurisdiction of the Department Convention, Council of Administration and Commander of its respective Department of the Veterans of Foreign Wars of the United States with respect to matters of authority.

Each Men's Auxiliary shall function in accordance with the By-Laws of the Department issuing the charter and the Post with which it is affiliated or lawful orders issued by the Department Council of Administration or Department Commander.

- (b) **Suspension and Discontinuance.** The Department Commander may suspend, for a period not to exceed sixty (60) days, or cancel the charter of any Men's Auxiliary, upon the recommendation of the Post to which such Auxiliary is affiliated, or under such other conditions as may be provided in Department By-Laws.

A Post may, by two-thirds (2/3) vote of its members present at a meeting following a written notice mailed or delivered to each member of the Post in good standing at least ten (10) days before said meeting, vote to request cancellation of the charter of its Men's Auxiliary. The notice must state the contemplated action and reason therefore. If the Post votes to request suspension or cancellation of the charter of its Men's Auxiliary, it shall certify the action in writing and forward same to the Department Commander.

While the Charter of a Men's Auxiliary is suspended, said unit shall not be permitted to function and officers thereof shall be without authority.

- (c) **Disposition of Property.** In the event of a surrender, **cancellation** or forfeiture of a Charter of a Men's Auxiliary, all official records, money and other property shall immediately become property of the Post.
- (d) **Reports.** The President of the Men's Auxiliary shall, within thirty (30) days after induction into office, submit to the Post Commander an itemized report of the financial status of the association over which he is presiding officer. Such reports shall be acknowledged by the Post Commander during the next regular meeting and may be read to the members assembled. The Auxiliary shall also provide the Post with the names and addresses of its members. At least annually, the Post shall provide the names and addresses of Auxiliary members, and such other information as may be required by Department By-Laws, to the Department issuing the Charter, which information shall also be provided to National Headquarters.
- (e) **Removal of Officers.** The Post Commander may, with respect to the Post sponsored unit and with the concurrence of the membership of the Post and the Department Commander, declare vacant the position of any officer of the Men's Auxiliary who fails to fulfill the duties of his office as required by the By-Laws of the Post, Department or lawful orders from proper authority. Such action, and reason thereof, shall be reduced to writing in the form of a Special Order and delivered personally or by certified mail at the removed officer's last known address.
- (f) **Discipline of Members.** Except as otherwise provided in these By-Laws, no member shall have his membership in the Men's Auxiliary terminated or suspended, nor may any member be relieved of office, unless such member shall have been advised in writing of the charges against him and

afforded the opportunity to request that such charges be heard and determined at a disciplinary hearing as hereinafter provided.

1. Offenses. *Members who have committed offenses recognized by the Veterans of Foreign Wars of the United States may be subject to disciplinary action and may be assessed the penalties provided in this Article. Offenses recognized by the Veterans of Foreign Wars of the United States are:*

- a. *Disloyalty to the United States of America.*
- b. *Failure to fulfill the obligations taken at time of application and admission or the obligations taken upon installation of any office.*
- c. *False representation or deliberate concealment concerning eligibility to membership, office, or acquiescing in or permitting ineligible persons to become members or officers.*
- d. *Disobedience or disregard of the provisions of the Congressional Charter, By-Laws (at all levels), Manual of Procedure, Ritual, General Orders or any other laws and usages of the Veterans of Foreign Wars of the United States or any order of the Commander-in-Chief.*
- e. *Conviction of, or entering a guilty or no contest plea to a felony, or to a misdemeanor or ordinance violation involving moral turpitude, in any court in the United States.*
- f. *Conduct prejudicial to good order and discipline or conduct unbecoming a member in his relations to the Veterans of Foreign Wars of the United States or other members.*
- g. *Divulging any of the private business of the Veterans of Foreign Wars of the United States with the intent or effect of embarrassing the Veterans of Foreign Wars or members thereof.*
- h. *Preparing or signing any false record, return, regulation, order or other official document of or concerning the Veterans of Foreign Wars of the United States, knowing it to be false, or making any other false official statement with the intent to deceive.*
- i. *Selling or otherwise disposing of money or property without proper authority or, willfully or negligently damaging, destroying or losing any such money or property belonging to the Veterans of Foreign Wars of the United States, or any Post, County Council, District, or Department.*
- j. *Aiding, abetting, counseling, concealing, commanding, conspiring, soliciting, procuring or causing to be done any act which, if done, would be punishable under this Article.*
- k. *Knowingly making or causing to be made a false entry in or false alteration of a government record. Knowingly conveying or causing to be conveyed in any form false information concerning one's military record.*
- l. *Knowingly providing false information or statements in connection with the initiation of charges against another member."*

2. Procedures for Disciplinary Actions and Appeals. The procedure for disciplinary action shall be the same as those prescribed in Article IX, Sections 903 and 904 of the By-Laws, the Manual of Procedure of the Veterans of Foreign Wars of the United States, except for interpretation, Men's Auxiliary shall be substituted for Post, VFW Post for Department and State Commander for Commander-in-Chief. Additionally, there are no procedures for approval to the Commander-in-Chief nor the National Council of Administration; the decision by the Department Commander is final.
3. Suspension from Office. When charges and specifications have been preferred against a member holding office, the Post Commander may suspend the accused member from office pending a final decision on a disciplinary action. Such a suspension is affected by notifying the member in writing at his last known address and notifying the Men's Auxiliary of such action. The Post Commander is not required to suspend the accused member in every instance but may use their discretion in determining whether or not such suspension is necessary and appropriate.
4. Prima Facie Case. The term prima facie is a legal term to describe something that is legally

sufficient to establish a fact or a case unless disapproved. In such a situation, if an accused member has been convicted by a court of law of a felony, misdemeanor or even an ordinance violation, that member often will not be available for or amenable to disciplinary action. Nonetheless, a disciplinary action would be appropriate. Under this section, it would not be necessary for the prosecutor to prove again what the civil authorities have already proven and established in the criminal trial. To establish guilt at the disciplinary hearing, all the prosecutor needs to do is present a certified copy of the court record of conviction. The burden then shifts to the accused to show that the record is not a true and correct record.

5. Penalties. Penalties for offenses recognized by the Veterans of Foreign Wars of the United States shall be:
 - a. Termination of membership.
 - b. Suspension from membership for a specified period of time.
 - c. Suspension of certain rights of membership for a specified period of time.
 - d. Suspension or removal from office.
 - e. Reprimand.
 - f. By other administrative action deemed appropriate.

Sec. 1302—Eligibility.

Eligibility in the Men's Auxiliary will conform to that in Section 101 of the By-Laws concerning the applicant's discharge status and conduct of service, if applicable.

Sec. 1303—By-Laws, Rules of Order and Order of Business.

(See Sec. 1303 By-Laws)

DEPARTMENT OF _____

Veterans of Foreign Wars of the United States

MEN'S AUXILIARY POLICY

The following information may be referred to when establishing a Men's Auxiliary at a Post within the Department of _____, Veterans of Foreign Wars of the United States.

1. Eligibility. Membership in the Men's Auxiliary to the Veterans of Foreign Wars shall be limited to husbands, widowers, fathers, grandfathers, sons, grandsons, brothers and half-brothers who attained the status prior to age sixteen (16) of persons who were or are eligible for membership in the Veterans of Foreign Wars of the United States. Members must not be less than sixteen (16) years old. Men eligible for membership in the Veterans of Foreign Wars of the United States shall not be eligible for membership in the Men's Auxiliary.

2. Charter Kit. A charter kit may be requested by a Post from the Department of _____, Veterans of Foreign Wars, Headquarters located at _____. This kit will contain all the necessary forms needed for the formation of the new Men's Auxiliary.

3. Charter Application. Once the Charter Application is completed with all the names, addresses and other information of at least twenty-five (25) duly qualified applicants for a Men's Auxiliary, the charter application shall be submitted to the Department of _____, Veterans of Foreign Wars, Headquarters along with a check in the amount of \$_____ charter fee.

4. Charter Period. The charter period for a Men's Auxiliary will remain open for ninety (90) days unless closed by vote of the Men's Auxiliary. At the end of the charter period, a charter will be prepared by the Department of _____, Veterans of Foreign Wars, Headquarters containing all the names of the charter members and forward the application to the Post for presentation to the Men's Auxiliary.

5. Membership Cards. All Men's Auxiliary membership cards will be mailed from the Department of _____, Veterans of Foreign Wars, Headquarters to each duly paid-up member in the Men's Auxiliary each year.

6. Per Capita. The Department of _____, Veterans of Foreign Wars, per capita for each member of the Men's Auxiliary shall be \$_____. The Post and the Men's Auxiliary may set their own dues.

MEN'S AUXILIARY GUIDELINES

Formation of Men's Auxiliary: A Men's Auxiliary may be organized by the authorization of the Department Commander on the application of not less than twenty-five (25) persons eligible to membership in accordance with the National By-Laws of the Veterans of Foreign Wars of the United States.

Jurisdiction by Post: No Men's Auxiliary shall be formed until approved by a two-thirds (2/3) vote of the members of the Post present at a stated meeting or special meeting, due notice of proposed formation having been given to the entire membership of the Post at least one week prior to such meeting. Each

Men's Auxiliary shall be assigned the name and number of the Post with which it is affiliated and subject to the control of the Post whose name and number it bears.

Charter: The application for a charter shall be made in writing on a form provided by the Department of _____, Veterans of Foreign Wars, Headquarters. It shall contain the name and number of the proposed Men's Auxiliary and its location, which shall be the same as the name, number and location of the Post with which it is affiliated. The charter application must be approved by the Post Commander, after which it shall be forwarded to the Department Commander for approval, accompanied by the charter fee.

Upon signing an application for a charter for a Men's Auxiliary, each prospective applicant shall pay an amount to be determined by the Post sponsoring the Auxiliary, which amount shall include the Department's Per Capita Dues.

Before obligation, each applicant shall execute and submit an application card and pay dues in full as required for the current calendar year.

All Men's Auxiliary charters shall be signed by the Department Commander, countersigned by the Department Adjutant, and shall bear the Department seal. Names of members accepted during the charter period shall be listed in alphabetical order. The charter shall remain open until such time it is submitted to Department Headquarters for approval.

Institution: Upon authorization of a charter to a Men's Auxiliary, the Department Commander shall authorize the institution of said Men's Auxiliary in accordance with the regulation usages of this organization.

The Post Commander of the Post having jurisdiction over the Men's Auxiliary shall designate the instituting officer who shall make certain that the officers of the new Men's Auxiliary are instructed in their respective duties. Each new Men's Auxiliary shall be instituted within sixty (60) days of the date of the charter as authorized by the Department Commander. If not instituted within sixty (60) days from the date of authorization, such authorization shall be rescinded, in which event the total charter fee shall be forfeited. No Men's Auxiliary shall be instituted with less than ten (10) qualified members present. However, dues of at least twenty-five (25) members must be paid and transmitted following the institution for the purpose of electing officers. If a selection of officers is made prior to institution such selection must be ratified at a meeting before officers are installed.

Instituting Officer: Following the institution of the Men's Auxiliary, the instituting officer shall certify to the Department of _____ Headquarters that the Men's Auxiliary has been instituted in due form. This confirmation should include time and date of meetings, name and address of President, Secretary, Treasurer and names of all the other officers installed and number of men obligated. The instituting officer shall also assist the Men's Auxiliary Treasurer in preparing the first transmittal for forwarding Department dues for each member with the transmittal form provided in the installation kit.

Surrender or Forfeiture of Charter: The Department Commander may suspend, for a period not to exceed sixty (60) days, or cancel the charter of any Men's Auxiliary, upon the recommendation of the Post to which such Auxiliary is affiliated, or under such other conditions as may be provided in Department By-Laws.

A Post may, by two-thirds (2/3) vote of its members present at a meeting following a written notice mailed or delivered to each member of the Post in good standing at least ten (10) day before said meeting, vote to request cancellation of the charter of its Men's Auxiliary. The notice must state the contemplated action and reason therefore. If the Post votes to request suspension or cancellation of the charter of its Men's Auxiliary, it shall certify the action in writing and forward same to the

Department Commander.

While the Charter of a Men's Auxiliary is suspended, said unit shall not be permitted to function and officers thereof shall be without authority.

Disposition of Property: In the event of a surrender, cancellation or forfeiture of a Charter of a Men's Auxiliary, all official records, money and other property shall immediately become the property of the post having jurisdiction.

Regular and Special Meetings: Each Men's Auxiliary shall hold at least one (1) business meeting per month. The Men's Auxiliary President may call a special meeting whenever, in his opinion, the same may be necessary for the welfare of the Men's Auxiliary. The Men's Auxiliary President shall call a special meeting upon request in writing signed by six (6) members in good standing. The Men's Auxiliary Secretary shall notify all members in writing of the time and place of any special meeting and of the business to be transacted. Such notice shall be postmarked at least seventy-two (72) hours in advance of the time set for the meeting. No business shall be transacted in any special meeting except for which the meeting was called.

Standing Rules: Men's Auxiliaries may establish standing rules to provide for certain expenses and disbursements between meetings provided such rules do not conflict with the Department and/or the Post By-Laws.

Quorum: Five (5) members in good standing shall constitute a quorum for the transaction of business at any meeting of the Men's Auxiliary. The five (5) members necessary to form a quorum shall be members in good standing of the Men's Auxiliary holding the meeting.

Reports: The President of the Men's Auxiliary shall, within thirty (30) days after induction into office, submit to the Post Commander an itemized report of the financial status of the association over which he is presiding officer. Such reports shall be acknowledge by the Post Commander during the next regular meeting and may be read to the members assembled. The Auxiliary shall also provide the Post with names and addresses of its members. At least annually, the Post shall provide the names and addresses of Auxiliary members, and such other information as may be required by Department By-Laws, to the Department issuing the Charter, which information shall also be provided to National Headquarters.

Men's Auxiliary Officers:

Eligibility: Any member in good standing shall be eligible to any office in the Men's Auxiliary, of which he is a member. No member shall hold two (2) elective offices at the same time, but he may hold one (1) elective and one (1) or more appointed offices within the Men's Auxiliary.

The Secretary shall maintain a file, which will contain a copy of the proof of eligibility submitted by the Men's Auxiliary officers.

Elected Officers: Elected officers shall include a President, Senior Vice President, Junior Vice President, Treasurer, Chaplain and three (3) Trustees. When a Men's Auxiliary is first initiated, trustees shall be elected for the balance of the term. At the next regular election of officers, one (1) Trustee shall be elected to serve one (1) year, one (1) Trustee shall serve for two (2) years, and one (1) Trustee shall serve for three (3) years at the time of their election into office.

Officers shall be elected at the April meeting of the Men's Auxiliary each year for the ensuing year. Men's Auxiliary officers shall be installed at a regular or special meeting held during the month of May each year, to coincide with that of the Veterans of Foreign Wars membership year.

Internal Revenue Service Exemption: Each Men's Auxiliary shall be required to file an SS-4 Form and obtain an employer identification number. Each Men's Auxiliary will be covered by a blanket exemption under 501(C19), secured by the Department.

Order of Business: The following order of business will be used by each Men's Auxiliary during their meetings.

1. Opening in due form – prayer, pledge of allegiance to the flag
2. Roll call of officers
3. Reading of membership applications
4. Ballot on candidates
5. Reading of the minutes of the previous meeting
6. Treasurer's report – receipts and disbursements
7. Reading of bills
8. Report of the Chaplain
9. Report of all committees
10. Unfinished Business
11. New Business
12. Good of the Order
13. Closing of the meeting in due form – closing prayer and salute to the colors.

Duties of the Men's Auxiliary Officers:

President: The President shall preside at all meetings and enforce a strict observance of the By-Laws of the Men's Auxiliary to Post No. _____ and all orders from proper authority. He shall appoint all Officers and committees not otherwise provided for.

The President shall enforce strict observance of the laws and usages of this organization, including Post and Department By-Laws and all lawful orders from proper authorities.

Insist that Men's Auxiliary business and activities be conducted in such a manner that they do not violate any applicable governmental law, ordinance or regulation nor bring or tend to bring embarrassment upon the Auxiliary or to the membership of the Veterans of Foreign Wars of the United States.

Decide all questions of law and usage in the Auxiliary, subject to appeal pursuant to the By-Laws.

Immediately after entering upon his office, appoint a Secretary and all other officers, committee chairmen and committees not otherwise provided for. He may remove such appointed officers, committee chairmen and committees at his pleasure. He shall, by virtue of his office, be a member of all committees.

It shall be his duty to see that the office of the Treasurer is bonded with an indemnity company in a sum at least equal to the amount of funds and value of property for which, so far as can be anticipated, the Treasurer may be accountable. The membership shall approve the bond premium paid from their funds. The President shall hold a copy of the bond as proof.

The President shall countersign all checks drawn by the Treasurer for disbursement of money by motion made and passed at a meeting.

The President within thirty (30) days after assuming the duties of his office shall submit to the Post Commander an itemized report of the financial and membership status of his Auxiliary.

It shall be his duty to ensure that the Secretary submit an annual listing of membership to include names and addresses (June 30th cutoff) and such other information as may be required by lawful authority to the Department issuing the Charter, which information shall be provided to National Headquarters no later than thirty (30) days after the above prescribed cutoff date.

Vice-Presidents: Vice Presidents shall, when called upon, assist the President by counsel or otherwise, and in his absence or disability they shall discharge the duties of his office according to rank. If neither of them is present to take the President's office, the Secretary or any Past President will call the meeting to order and the members shall elect a President pro-tem.

Secretary: The Secretary shall keep in books or files:

1. The current By-Laws of the Men's Auxiliary.
2. A record of all the proceedings of each meeting of the Men's Auxiliary, entering same in a Record Book with corrections made thereon in the margin. The manner in which the minutes of the Auxiliary meetings are entered shall be at the discretion of the Auxiliary by a vote of the membership. It is permissible to paste typed minutes in the standard record book. The Treasurer's reports and the audit reports must be incorporated in the minutes.
3. All communications from Department or Post Officers are official and shall be read at a meeting before being filed for reference.
4. A roll of deceased members with a record of the date of their death.
5. A Record Book in which shall be kept the names of rejected applicants and expelled member(s).
6. At least annually, submit the names and addresses of all auxiliary members using the June 30th cutoff date, and such other information as may be required by lawful authority to the Department having issued the Charter, which information shall also be forwarded to National Headquarters no later than thirty (30) days after the above prescribed cutoff date.

The Secretary shall attest by his signature all written actions of the Men's Auxiliary and attend to all matters of correspondence under the direction of the President.

He shall transfer to his successor, without delay, all papers, books and other property of the Men's Auxiliary in his possession.

Treasurer: The Treasurer shall be the treasurer of all Auxiliary Committees handling funds.

He shall, at the end of his term of office, or sooner if so ordered by proper authority, transfer to his successor without delay, all paper work, books, money, and other property of the Men's Auxiliary in his possession.

The Men's Auxiliary Treasurer shall hold all funds and securities belonging to the Auxiliary. He shall order all supplies and have charge of all emblems for the Men's Auxiliary purchased from the National Headquarters by vote of the Auxiliary.

The Auxiliary shall keep four funds, a General Fund, a Relief Fund, a Department Dues Fund and a Post Dues Fund. These funds shall be maintained in one checking account. An Auxiliary may also have savings and investment accounts upon approval of the membership. The Treasurer shall account for all funds in the Auxiliary books. Various accounts may be set up under the General Fund in a bound ledger, cashbook, or in a computerized system and printed when needed. He shall collect all money due the Men's Auxiliary and give a receipt for all cash.

Any restricted funds may only be expended for the purpose for which they were received.

He shall credit his dues account with a sum equal to the Department and Post dues. He shall

immediately make a report for those members who have paid their dues and send it to the Post and Department Quartermasters. The member's name, address, and telephone number should be accompanied by a remittance made payable to the Post and Department covering in full the annual dues on the member's card enclosed. All money shall be remitted at least once monthly.

The Treasurer's report shall be given following the reading of the minutes and shall include in detail, all receipts and disbursements of the last meeting and pre-approved customary expenses since the last meeting. No motion to accept this report is necessary.

Trustees: It shall be the duty of the Trustees, no later than thirty (30) days following the expiration of each quarterly period, to properly audit the books and records of the Men's Auxiliary Treasurer and Secretary, and to read and submit a detailed report in writing of such audits to their Auxiliary to be incorporated in the minutes. A motion to accept the audit is required.

First Quarter Audit shall be made in April and covers the months of January, February, and March.

Second Quarter Audit shall be made in July and covers the months of April, May, and June and shall be performed with both the outgoing and incoming Treasurer and Trustees present.

Third Quarter Audit shall be made in October and covers the months of July, August, and September.

Fourth Quarter Audit shall be made in January and covers the months of October, November, and December.

They shall quarterly record the date of the audit made and certify by their signatures in all books that the books and records were found correct.

The Senior Trustee, 1 Year, serves as Chairman and shall call the meetings for the audits. Audit reports must be incorporated in the minutes but the Secretary may read only the balances.

Chaplain: The Chaplain shall be chairman of the Visiting Committee of the Auxiliary. He shall, with the assistance of such other members as may be appointed by the President, visit the sick and disabled members of the Auxiliary and make a report to the membership concerning the same.

He shall perform such duties in connection with his office as the President or the Men's Auxiliary ByLaws may require.

Guard: The President shall appoint a Guard.

The Guard shall take his place at the door of the room in which the meeting is held and shall admit only those who are entitled to attend. He shall never leave his position at the door while the meeting is in session, unless relieved by someone appointed by the Presiding Officer to fill his station.

Notify the President of the presence of all distinguished guests who may be awaiting admittance.

(SUGGESTED BY-LAWS TO BE ADOPTED BY MEN'S AUXILIARY UNIT)

BY-LAWS

MEN'S AUXILIARY POST No. _____,
VETERANS OF FOREIGN WARS OF THE UNITED STATES
DEPARTMENT OF _____

**ARTICLE I
NAME AND LOCATION**

- Sec. 1.** By virtue of the charter granted, this Auxiliary shall be known as: _____
Men's Auxiliary No. _____, Veterans of Foreign Wars of the United States Men's Auxiliary.
- Sec 2.** The location of this Auxiliary shall be in the City of _____
County of _____, and State of _____.

**ARTICLE II
SUBORDINATION**

- Sec. 1.** The supreme power of this association is vested in the National Convention and this Auxiliary shall be at all times governed by the Congressional Charter and By-Laws of the Veterans of Foreign Wars of the United States, the By-Laws of the Department of _____, the Department Convention, Department Council of Administration, State Commander and the the Commander of VFW Post No. _____. For the purpose of this Article and Section, Resolutions adopted by the State Convention are held to be lawful orders.

**ARTICLE III
MEETINGS**

- Sec. 1.** Place: The regular meeting place of this Men's Auxiliary shall be at _____,
_____, _____.
- Sec 2.** Time: The regular meeting of the Men's Auxiliary shall be held on the _____
and _____ of each month, to be called to order at _____ pm.
The appointed day and time of regular meetings may be changed by a two-thirds (2/3) vote of the members present at any regular meeting. The Men's Auxiliary members, the Post Commander, and the Department Commander shall be notified of any change of the appointed day and/or time of the regular meeting.
- Sec. 3.** Special meetings may be called in accordance with the provisions of the National By-Laws.
- Sec. 4.** Quorum: _____ members (not less than five) in good standing shall constitute a quorum for the transaction of business.

ARTICLE IV MEMBERSHIP

- Sec. 1.** Membership in this Auxiliary, eligibility to, application for, acquiring and maintenance of, loss of and discipline shall be in accordance with the provisions of the National By-Laws.
- Sec. 2.** The admission fee of this Auxiliary shall be \$_____, payable in accordance with the Post By-Laws.
- Sec. 3.** The dues of this Auxiliary shall be \$ _____, payable in accordance with the Post By-Laws.
- Sec. 4.** Eligibility: Membership in the Men's Auxiliary to the Veterans of Foreign Wars shall be limited to husbands, widowers, fathers, grandfathers, sons, grandsons, brothers and half brothers (who attained that status prior to age sixteen (16) of persons who were or are eligible for membership in the Veterans of Foreign Wars of the United States). Members must not be less than sixteen (16) years old. Men eligible for membership in the Veterans of Foreign Wars of the United States shall not be eligible for membership in the Men's Auxiliary.
- Sec. 5.** Application for and eligibility to the Men's Auxiliary must be approved by the VFW Post.

ARTICLE V OFFICERS

- Sec. 1.** Eligibility to, nomination, election or appointment, installation and term of office shall be in accordance with the provisions of the National By-Laws.
- Sec. 2.** The duties of all officers shall be those as prescribed by the VFW Post and as the By-Laws may provide.
- Sec. 3.** The officers of the Auxiliary shall be President, Senior Vice President, Junior Vice President, Secretary, Treasurer, Chaplain and Trustees.

ARTICLE VI COMMITTEES AND DUTIES

- Sec. 1.** All committees and their chairmen, unless otherwise provided, shall be appointed by the President as promptly as possible after election to office, and as such shall serve at his will and pleasure. The Auxiliary Treasurer, by virtue of his office, shall be treasurer of all committees handling funds.
- Sec. 2.** The Standing Committees of the Men's Auxiliary shall be as follows
- | | |
|----------------|--------------------------|
| (a) Membership | (b) Youth Activities |
| (c) Relief | (d) Americanism |
| (e) Poppy | (f) Community Activities |
| (g) Publicity | (h) Safety |

ARTICLE VII CONTROL OF SUBSIDIARY UNITS

- Sec. 1.** All money, property and assets of every kind as well as all records held and owned shall be the property of the Auxiliary and must be placed in the care and custody of the Men's Auxiliary.

- Sec. 2.** Disposition of Property: In the event of a surrender, cancellation or forfeiture of a Charter of a Men's Auxiliary, all official records, money and other property shall immediately become the property of the VFW Post.

ARTICLE VIII EXPENDITURE OF FUNDS

- Sec. 1.** Expenditure of funds shall be made only after prior authorization by the Auxiliary and on proper voucher drawn by the Treasurer and approved by the Auxiliary President. All checks for the expenditure of Auxiliary funds shall be numbered in sequence, the number of each check to correspond with the voucher authorizing the same and in addition to the signature of the Treasurer, shall be countersigned by the Auxiliary President.
- Sec. 2.** No other payment or expenditures shall be made except on the specific authorization of the Auxiliary in each and every case.

ARTICLE IX COMPENSATION

- Sec. 1.** No compensation shall be paid to any officer of this Auxiliary for his services as such officer, except as hereafter may be provided.
- Sec. 2.** For services rendered, the Auxiliary may, by majority vote, pay the annual dues of the Secretary and Treasurer for the periods or parts of periods they serve as such, and such other compensation commensurate with their duties as may be determined and specified by vote of the Auxiliary and sponsoring VFW Post.

ARTICLE X FUNDRAISING AND PROMOTIONS/SOLICITATIONS

- Sec. 1.** This Auxiliary shall solicit funds or donations only by prior vote of the VFW Post members agreeing to the proposition. It shall not solicit funds or donations or otherwise engage in fundraising activities or projects outside the immediate geographical area or community of the Post.
- Sec. 2.** This Auxiliary shall not enter into any agreement with a promoter for the purpose of raising funds unless approved by the Post. Fundraising organizations or individuals conducting solicitations, activities or projects for a profit shall not be engaged or used by the Auxiliary for such purposes unless such engagement is made by written agreement between the VFW Post and the organization or individuals providing those services. The form of any such written agreement must be submitted to the Department Commander for review at least thirty (30) days prior to any Auxiliary entering into any such agreement.
- Sec. 3.** Unless previously authorized by a majority vote of the Auxiliary, no solicitations or ticket sales shall be permitted in the Post quarters or at socials or meetings unless such solicitations or ticket sales shall have been approved by the VFW Post.

ARTICLE XI MISCELLANEOUS

- Sec. 1.** Every member of this Auxiliary shall keep the Auxiliary Secretary and Treasurer advised of his current address by promptly reporting any change of same.

Sec. 2. One copy of these By-Laws shall be issued to each elected and appointed officer of this Auxiliary.

**ARTICLE XII
SPEECHES**

Sec. 1. No member will be permitted to speak on any one subject (Pro or Con) more than twice; the first time no longer than five (5) minutes, and the second time no longer than three (3) minutes, with the exception of a committee report and recommendations and visiting guests who have a message to impart.

**ARTICLE XIII
AMENDMENTS**

Sec. 1. These By-Laws shall become effective after adoption by this Auxiliary and after review by the Post Commander, the State Commander, Department of _____ of the Veterans of Foreign Wars of the United States.

Sec. 2. These By-Laws may be amended by the Auxiliary by two-thirds (2/3) vote of the members present at a stated meeting thereof provided, however, such amendments have been read at the preceding stated meeting and each member notified, at least seven (7) days in advance by written notice or delivered to each member, of the contents of the amendments and the date on which the proposed amendments are to be presented for adoption. All amendments shall be forwarded through channels and reviewed by the Post Commander, State Commander, Department of _____ before becoming effective.

Sec. 3. Wherever these By-Laws or subsequent amendments may be found to be in conflict with the Congressional Charter, present or any future National By-Laws and By-Laws of the Department, and By-Laws of the VFW Post, the latter shall prevail and be binding upon the Auxiliary as though written herein.

These By-Laws were adopted, subject to the review of the Post Commander, State Commander, Department of _____, Veterans of Foreign Wars of the United States on this _____ day of _____, 20_____, at a regular meeting of this Auxiliary in the City of _____, and County of _____, State of _____.

By _____
Post Commander

By _____
Auxiliary President

OFFICIAL:

By _____
Men's Auxiliary Secretary

(Documents to be completed in triplicate with signatures of VFW Post Commander, Men's Auxiliary President and Secretary affixed to each copy.)

OPENING CEREMONIES

If an officer is unable to be present, he should notify the President. The President shall then appoint a member to fill his station before the meeting starts.

Opening of the Meeting:

President gives one rap of the gavel.

President:

Brothers, this Auxiliary meeting is called to order. The officers will take their respective stations. All persons not members of the Men's Auxiliary to the Veterans of Foreign Wars will kindly retire. Guard, you will close the door and allow no one to enter until the opening services have been concluded.

Guard:

Mr. President, your orders have been obeyed.

President:

Guard, satisfy yourself that all present are entitled to remain.
(Two raps and all members rise)

The Guard will examine each members dues card, assisted as directed by the President. If Assistant Guard assists, the Guard checks those to the President's right. Assistant Guard, those to the President's left. Those found in possession of the official Men's Auxiliary membership card for the current calendar year may be seated. The Guard then advances to the altar.

Guard:

Mr. President, I find all, except those standing, in possession of the official membership dues card for the current calendar year.

President instructs the Treasurer to determine the status of members standing. Those who have not paid their current dues will be required to pay said dues or leave the meeting room.

President:

Secretary, you will call the roll of the officers.

At the command of the President to call the roll, the Secretary calls the title and name of each officer, who will respond with present. If no response is heard, then the President will respond with "excused" or "absent."

After the roll is completed, the President raps twice and all members rise.

President:

Attention! Chaplain you will deliver the opening prayer.
Chaplain proceeds to the altar facing the President and, taking one step forward, reverently opens the Bible and places it in the center of the altar.

President:

Parade rest.

Chaplain:

Almighty God, we thank Thee for bringing us together for this meeting. Inspire us to worthy deeds and sound decisions and direct us toward the attainment of our goals. We pray Thee to bless and protect us and all of our people. Guide us on the path to unity and harmony that we may serve Thee and Thy people in keeping with Thy holy will. Help us to realize our duties toward the Veterans of Foreign Wars. Amen.

All respond, Amen. Chaplain returns to his seat.

President:

Attention! Brothers, you will join me in the Pledge of Allegiance to the flag of the United States of America. (A heart salute is used.) Present Arms.

“I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.”

Order Arms.

Brothers, we are assembled again to transact business of our mutual benefit. Remember the duty we owe one another and do not let petty jealousies or trivial personalities influence our deliberations so that our country will be better that we have existed.

Three raps (members are seated).

President:

I now declare the Men’s Auxiliary to _____ Post No. _____, duly open for the transaction of such business as may properly come before it. Guard, admit any member worthy to enter who may be in waiting.

Order of Business:

Introduction of Guests:

Any members from another Auxiliary, Post/District/Department Officers, Program Contestants.

Reading and Referring for Applications for Membership:

Any new, reinstated or transfer membership applications should be read followed by a report from the investigating committee and voting by the members in attendance.

Initiation:

If candidates are present, then an initiation should be performed. The initiation ritual section is located in the back of this booklet.

Reading of minutes of the previous meeting:

President:

Secretary, you will now read the minutes of the previous meeting. Secretary proceeds to read the minutes.

Are there any corrections? If none, then say – The minutes will stand as read. If corrected, then say – The minutes will stand approved as corrected.

Treasurer’s Report as of the Last Meeting:

President:

The next order of business in the reading of the Treasurer’s Report. The Treasurer gives his report as from the last meeting.

Is there any discussions or questions pertaining to the Treasurer’s Report that was given? If not, the Treasurer’s Report will be filed subject to audit.

Reading of Bills:

President:

Treasurer, are there any bills?

Bills to be read by the Treasurer.

Reading of Communications:

President:

The next business in order is the reading of communications by the Secretary.

Report of all Committees:

President:

The next order of business is reports from all committees.

Chaplain’s Report

Audit Report – Reports should be made at the meetings in July, October, January and April by the Trustees Community Activities

Fundraising

Membership

Youth Activities

Unfinished Business:

President:

The next business in order is Unfinished Business. Is there anything to come to the floor under

Unfinished Business?

(The Secretary should be prepared to remind the President of any Unfinished Business.)

New Business:

President:

The next business in order is New Business. Is there anything to come to the floor under New Business?

(Under New Business – Draping of the Charter – which is located under another section of this booklet, Election of Officers, spending money, etc.)

Report of Trustees and Action Thereon:

President:

The next business in order is the Report of the Trustees concerning paying the bills presented at this meeting.

(Only a Trustee can make the motion to pay bills – since they have examined the bills earlier; however, anyone can second the motion.)

Good of the Order:

President:

The next business in order is Good of the Order. Is there anything to come to the floor under Good of the Order?

(New members and distinguished guests should be invited to speak. Any suggestions for the good of the organization is brought up at this time.)

Closing Ceremonies:

President:

Is there anything further to come before this meeting? (Pause.) If not, this concludes our business. Chaplain, you will deliver the closing prayer.

Two raps and the Chaplain takes his position at the altar.

President:

Parade rest.

Chaplain:

Glory to You our Lord and our God as we behold the blessings You have given us as citizens of the United States of America. We thank You Lord for this blessed and bountiful land. Help us to renew our loyalty to this great country and enable us to rededicate ourselves in faith to Thy service. We beg of Thee to preserve our Auxiliary so that we may come together again. Amen.

Chaplain closes the Bible and returns to his seat.

President:

Attention! Salute the colors (Place right hand over the heart). Present arms (short pause) order arms.

We are about to leave this meeting. Let us endeavor to so regulate our conduct that it will reflect credit on ourselves and bring honor to our organization. I now declare this meeting of the Men’s Auxiliary to _____ Post No. _____ closed. Our next regular meeting will be _____.

(One rap of the gavel.)

DRAPING OF THE CHARTER

If the Auxiliary Charter is not permanently displayed, it should be placed in front of the President's station before the meeting starts. Charters should be draped for thirty (30) days for all deceased members.

President:

Guard, you will obtain the drape in preparation for draping of our charter.

The Guard obtains the drape and proceeds to the altar.

President:

(Raps gavel twice.) Brothers, rise and face our charter. Guard, you will now drape our charter in memory of our brother(s) who has (or have) passed on.

Guard proceeds to the charter and places the drape.

President:

(While the Guard is draping the charter.) By draping our charter, we as members of the Men's Auxiliary to _____ Post No. _____ offer solemn tribute to our departed brother(s) say name(s).

The Guard returns to his station.

President:

Parade rest, Chaplain.

Chaplain stands in front of altar facing the President.

Chaplain:

Our Heavenly Father, enable us, we pray, to put our trust in You that we may obtain mercy in this time of need. Amen.

President raps gavel once to seat the members and continues with the meeting.

INITIATION

President:

Guard, are there any candidates to be admitted?

Guard:

Mr. President, we have _____ recruits ready to take the oath. They are (read the names of all candidates present).

President:

Secretary, have the recruits been duly proposed and elected?

Secretary:

They have.

President:

Treasurer, have all dues been paid?

Treasurer:

They have.

President:

Guard, escort the candidate(s) into the room. *Two raps of the gavel is given.*

When the Guard opens the door and is followed in by the candidate(s) walking to a position in front of the altar with the Guard to the left and the candidate(s) to his right as they face the President.

Guard:

Mr. President, I present (read name of candidates) who have been voted into membership in our Men's Auxiliary and now await your instructions.

President:

We, the members of the Men's Auxiliary to the Veterans of Foreign Wars have formed ourselves into a permanent organization for the relief of those who fought in defense of our country and those depending upon them, who may need our aid. We also endeavor to educate in patriotism the people of our land. Each member is expected to respond to for relief or assistance of any member of our Auxiliary or member of the Post who may be in need. I now commend you to the care of the Chaplain who will administer to you the obligation of our organization.

The Chaplain advances to a position in front of the altar facing the candidate(s) to administer the obligation. He shall raise his right hand also while giving the obligation

President:

You will raise your right hand, using your name where I use mine and repeat after me.

In the presence of Almighty God – and the members of this organization here assembled – I, _____, do of my own free will and accord—solemnly promise—that I will never wrong or defraud this organization—or a member thereof—or permit either to be wronged—if in my power to prevent it. I will be faithful to the United States of America—obedient to the laws— and loyal to the flag. Should my membership with this organization cease in any way—I will consider this obligation—as binding outside this organization—as though I had remained a member. All this I promise and pledge—as a citizen of our great republic.

President:

Parade rest.

Chaplain:

Almighty God, we ask Thy blessings upon these men who have now become members. May our ties foster among us an enduring friendship and loyalty. Grant that henceforth they may be spared for a useful life, to the honor and glory of Thy Holy Name. Amen.

President:

Attention.

(Pointing to the Bible.) Behold, the Great Guide of all good citizens regardless of creed or birth. In it you will find the precepts of true friendship and citizenship to which we all aspire.

(Pointing to the flag.) Behold, the flag of the United States, the flag of our country. It is your duty to uphold it at all times, in all places, that its glorious folds and its traditions may be preserved.

President walks to the altar facing the candidate(s).

President:

I extend to you my hand in friendship, assuring you that in our organization you will find help and friendship, just as you will give the same to others who have proved worthy of membership.

With my best wishes for your future, I commend you to the care of the members of our Men's Auxiliary who will now extend to you a hearty welcome. Our meeting is at rest for three (3) minutes to offer our new brothers a cordial welcome.

Chaplain, please close the Bible.

To resume business, the President gives three raps of the gavel.

President:

Chaplain, please open the Bible.

INSTALLATION CEREMONY

Installing Officer:

Brothers of the Auxiliary, you have elected the officers who shall serve you during the ensuing year. It is my duty to install your officers in accordance with the By-Laws of our organization.

I will read the names of the officers for the ensuing year commencing with the President. As each officer's name is called you will please rise and come forward and the Guard will escort you to the altar.

Everyone please rise.

Officers, you have been chosen to fill important offices in your Auxiliary. Are you willing to assume the duties of the office to which you have been chosen and do you promise to perform the same to the best of your ability?

You will raise your right hand and repeat after me:

I do hereby solemnly promise that I will faithfully discharge to the best of my ability the duties of the office to which I have been elected or appointed according to the By-Laws of the Veterans of Foreign Wars of the United States together with the By-Laws of this Auxiliary.

I solemnly promise that at the close of the term to which I have been elected or appointed or sooner if so ordered by proper authority I will surrender immediately to only the duly authorized person or persons all records, money or other properties of this Auxiliary in my possession or under my control. All this I freely promise upon my honor as a loyal citizen of our great republic. So help me God.

Parade rest, Chaplain.

Installing Chaplain:

Almighty God, our great guidance and Divine Protector, give Thy blessings upon those who have assumed office in this organization.

We beseech Thee, O Lord, who are ever present amongst us, grant wisdom unto them, so that in their deliberations they continue to favor Thee, our glorious Country and to better our organization. May Thy strength sustain them. May Thy power preserve them. May Thy hand protect them in the faithful and fruitful performance of their duties. Guide and direct their hearts and minds so that they may better serve Thee and the Veterans of Foreign Wars. Amen.

Installing Officer:

Officers remain standing, everyone else please be seated.

Guard, please escort the President to my right.

Guard, please escort the officers to their respective stations. Officers you will remain standing.

Brothers, I now declare you properly installed as officers of the Men's Auxiliary to _____ Post No. _____, Veterans of Foreign Wars of the United States. Learn well the responsibilities entrusted to you, so that you may intelligently discharge the duties you are to undertake.

By virtue of the confidence placed in you through your election or appointment, we assume that you will acquaint yourselves thoroughly with your duties.

Senior Vice President, it will be your duty to assist the President in preserving order, to preside in his absence and to perform such other duties as may be required of you by the By-Laws. Learn well the duties of his office, so that in his absence you may feel yourself confident to take charge.

Junior Vice President, it will be your duty to assist the President and the Senior Vice President in preserving order, to preside in their absence, and perform such other duties as may be required of you.

Secretary, in appointing you as Secretary, the President has shown confidence in your ability to assist him. You shall keep a true record of the proceedings of this Auxiliary and attend to all correspondence.

Treasurer, it will be your duty to take charge of and accurately account for the funds of this Auxiliary. You shall be the Treasurer of all committees handling funds and shall be held accountable to the membership of this Auxiliary. You shall keep an updated record of all members. You shall render at each meeting an itemized report of all receipts and expenditures of this Auxiliary. Chaplain, the members of this Auxiliary look to you for guidance. You shall be chairman of the visiting committee. It will be your duty to comfort the sick and disabled members of this Auxiliary and to perform such other duties as may be required of you by the laws of this organization.

Guard, it shall be your duty at each meeting to see that all those present are entitled to remain. You shall guard the door to see that only those eligible are allowed to enter. Trustees, it will be your duty to make correct audits and reports of the Auxiliary records as prescribed by the By-Laws.

Mister President, this Auxiliary is about to be placed in your charge and much of its success will depend on you.

Guard well its interests, so that you may fill your high office acceptably. As President, it shall be your duty to conduct all meetings, to appoint any needed committees and to carefully and fully understand the principles of this organization, since it is your duty to enforce its laws and usages.

I now place in your charge the Charter of the Men's Auxiliary to _____ Post No. _____, Veterans of Foreign Wars of the United States. You are now personally responsible for its safety.

I present you with this gavel, the emblem of authority. Use it firmly, but with discretion. I now formally place this Auxiliary in your charge for the ensuing year. Men of the Auxiliary, I now present to you the officers that you have chosen. With your help, this term of office will be successful.

Mister President, officers and members of the Men's Auxiliary to _____ Post No. _____, Veterans of Foreign Wars of the United States, I proclaim the officers duly installed and this Auxiliary in working order for the ensuing year. Congratulations!

INSTITUTION CEREMONY

Instituting Officer:

Brothers, sisters and comrades, I have been authorized by the State Commander to institute this Men's Auxiliary in accordance with the By-Laws of the Veterans of Foreign Wars of the United States.

Brothers, I am satisfied that all the charter members of the Men's Auxiliary to _____ Post No. _____, Veterans of Foreign Wars of the United States, are eligible for membership as provided by the By-Laws. As I call each charter member's name, if you are present, please line up in front of the altar.

(Roll Call of Charter Members)

Instituting Officer:

Brothers, you have expressed the desire to be enrolled in our ranks, but before being admitted to membership you will be required to take a solemn obligation, one which will not conflict with any duty you owe your country or your family. Knowing this, are you still willing to become members of this order?

Everyone please rise!

You will raise your right hand, pronounce your name when I pronounce mine, and repeat after me.

In the presence of Almighty God and the members of this order here assembled – I, _____, do of my own free will and accord, solemnly promise and declare that:

I will bear true allegiance to the Constitution of the United States of America and I will always be loyal thereto.

I do further solemnly promise and declare that I will comply with the By-Laws of this order and I will always be loyal thereto that I will never wrong or defraud this organization or a member thereof; or permit any wrong to be done to either if in my power to prevent it.

I will never make known to anyone not authorized to receive it any of the work of this order.

Should my affiliation with the Men's Auxiliary to _____ Post No. _____, Veterans of Foreign Wars of the United States, cease in any way, I will consider this obligation as binding outside of the organization as though I had remained a member of the same.

All this I promise and pledge upon the honor of a true brother and a citizen of our great republic.

Parade rest. The Chaplain will deliver the blessing.

Chaplain:

Almighty God, we ask Thy blessing upon these our brothers who now become fellow members. May our union foster among us an enduring brotherhood and a spirit of mutual loyalty and support in every walk of life. May these brothers dedicate and devote their lives

to Thy service and to assisting the Veterans of Foreign Wars to which we owe the many freedoms that we enjoy today. Grant that henceforth they may be spared for a useful life and enable them to honor all brothers and comrades in Thy Holy Name. Amen.

Instituting Officer:

Everyone please be seated.

As you were! Brothers, I congratulate and welcome you as members of our organization.

Your success or failure will depend entirely on the wisdom and energy with which you administer the affairs of your Auxiliary. Always remember that you will have in your Auxiliary brothers of all ages, persons who have had a great variety of experiences from many walks of life.

Extend at all times the spirit of true brotherhood to the individuals who serve with you, to their families and to the memory of those who have passed to their final resting place.

Then, in compliance with and by authority of the State Commander, I now declare this Men's Auxiliary to _____ Post No. __, Veterans of Foreign Wars of the United States, duly instituted and entitled to all rights and privileges of our organization, so long as its members comply with the By-Laws of our great order.

Men of the Auxiliary, you may now be seated.

IRS FORM 990 DISCLOSURE REGULATIONS

General Rule:

All tax exempt organizations must make their **Application for Tax Exemption** and **IRS Tax Form 990s for the last three (3) years** available for public inspection without charge at their principal offices during business hours.

Unless the Application and IRS Form 990s are “widely available” (available on the world wide web), an exempt organization **must** provide copies of all or any part of its **Application for Tax Exemption and IRS Tax Form 990s for the last three (3) years** to any person who makes a written request for them, subject to the payment of a reasonable fee (\$1.00 for the first page and \$.15 for each additional page and actual postage).

990 Includes:

IRS Tax Form 990, 990EZ and all schedules and attachments and 990s which was either due or filed, whichever is later, more than three (3) years before the date of the request need not be disclosed.

No Permanent Office:

If the exempt organization does not maintain a permanent office, it can make the documents available for inspection at a reasonable location of its choice within two weeks after receiving a request or it may mail them to the requester. If it mails them, it can make a reasonable charge for copying and postage, but only if the recipient consents to the charge.

Rights of the Exempt Organization:

When documents are made available for personal inspection, the exempt organization can have somebody present, but must let the inspecting individuals take notes and bring in their own copying equipment.

Must provide copies of requested documents that day, unless it is an unreasonable burden (lateness of day, multiple copies), in which case they must be provided on the next day.

Can charge a reasonable fee not to exceed what the Internal Revenue Service charges (now \$1.00 for initial page and \$.15 for each additional page). Must take cash or money order in payment, but may take checks, credit cards, etc.

Can have an agent, if in proximity, handle the inspection.

Documents Requested in Writing:

When documents are requested in writing (which includes E-Mail or Fax) the organization **must** mail copies of the documents.

If there is no fee within thirty (30) days of receiving the request.

If there is a fee within thirty (30) days of receiving payment, but if the organization receives a request without the payment, it **must** notify the requester within seven (7) days of receiving it. If payment isn't received within thirty (30) days, the request can be ignored.

Organization can charge a reasonable fee (\$1.00 for initial page and \$.15 per additional pages, and actual postage). It must take cash, money order, personal check or certified check in payment. Failure of a check to clear is non-payment.

Organization charging a fee must respond promptly to inquiries concerning those fees.

Organization can use an agent to respond to written requests.

Group Exemption:

If an organization is under a group exemption, it must make available the parent organizations application for Group Exemption as well as its IRS Form 990 and/or a consolidated 990.

Violations:

Penalty for failure to comply is \$20.00 for each day of violation with respect to both the Application and the IRS for 990s, up to a maximum of \$10,000.00 for each violation.

TREASURER'S MONTHLY REPORT

The preparation and completion of the Treasurer's Monthly Report is the duty and responsibility of the Treasurer and should be maintained in a uniform manner. In those instances where, upon recommendation and authorization by the Auxiliary membership, a qualified accountant is engaged to perform the monthly report, it still remains the duty and responsibility of the Treasurer to see to it that the report is accurate at all times.

Instructions:

Enter the date for the Treasurer's Monthly Report. This goes from the date of the last meeting until the day prior to the next meeting. Then enter the date of the meeting.

Receipts for the Period:

The right three columns of the form.

Receipt Number:

This column is used when written receipts are given for cash transactions. Check numbers can also be used as receipts.

Receipts for the Period:

This column shows from whom the money was received and the reason it was received. Make sure that there is enough detail to answer any questions that might arise.

Amount:

This is the amount for which the written receipt or check was written.

Total Receipts:

The figures in this line are obtained by adding all the entries made.

Disbursements for the Period:

The left three columns of the form.

Voucher Number:

This column is used for all checks written or cash paid out by the Treasurer.

Disbursements:

This column shows to whom the money was paid and the reason it was paid. Make sure that there is enough detail to answer any questions that might arise.

Amount:

This is the amount of the transaction that was made

Total Disbursements:

The figures in this line are obtained by adding all the entries made.

Statement of Funds for the Period:

Bottom portion of the report form.

Cash Balance from Last Period:

(Column 1) This column is nothing more than the figures carried over from the Cash Balances this Period column (Column 4) from the previous month.

Receipts for the Period:

(Column 2) Enter into each subdivision the amount from the money received during the month.

Disbursements for the Period:

(Column 3) Enter into each subdivision the amount from the money disbursed during the month.

Cash Balance this Period:

(Column 4) This is the total of Cash Balance from Last Period (Column 1) added to Receipts for the Period (Column 2) subtracting the Disbursements for the Period (Column 3).

Total of all Funds:

The figures in this line are obtained by adding the entries in each of the four columns.

It is important that the Treasurer's records are neat and in order at all times. All bills and receipts are filed by month and kept for ten (10) years. Remember that the Treasurer's Monthly Report will be a permanent financial record of your Auxiliary.

The Treasurer's Monthly Report must be made out by the Treasurer and a copy retained by the Secretary so the information appearing thereon is included in the minutes of the meeting.