

## **OUARTERMASTER'S**

For Period of		DETAIL OF RECEIPTS AND DISBURSEMENTS to 20				Mosting of	Post No Meeting of		
RECEIPT PECEIPTS (DETAIL EACH)		to	VOUCHER	HER DISPUBLIESEMENTS (DETAIL					
NO.	NECEIP 13 (DETAIL EACH)		NO.		DISBONS	LIVILIVI 3 (DLI	AIL LACITY		<u> </u>
			TOTAL DISBURSEMENTS						
			This is	to cortifu	(_				
			that t	to certify his report	)_				
			has be and for	en audited und correct	)_				
	TOTAL RECEIPTS				TRUSTEES				
STATEMENT OF FUNDS DISTRIBUTION OF RECEIPTS, DISBURSEMENTS & CASH BALANCES			CASH BALANCE LAST REPORT				DISBURSEMENTS FOR THE PERIOD	CASH BALANCE THIS PERIOD	
National and Department Dues									
Admission Fees									
Post General Fund									
Post Relief Fund (See Sec. 219, Manual of Procedure)									
Post Dues Reserve Fund (See Sec. 717, Manual of Procedure)									
Post Home or Building Fund (Including Savings)									
Post Canteen or Club Fund									
Life Membership Fund									
Other									

TOTALS

## INSTRUCTIONS

## SECTION 218, MANUAL OF PROCEDURE provides:

That the books and records of the Quartermaster shall be uniform and shall be those prescribed by the National Headquarters; that they shall at all times be kept in a neat and efficient manner. The Inspector General, Department Inspectors and Deputies are charged with the responsibility of seeing that Posts comply with the requirements of this section.

- 1. This Detail of Receipts and Disbursements form is not intended to replace Uniform System of Post Records and Accounts. 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.
- 2. All Receipts and Disbursements must be itemized in detail.
- 3. The form must be made out by the Post Quartermaster in three (3) copies.
- 4. When completed the original and triplicate (white and yellow) copies must be turned over to the Post Trustees for examination and audit.
- 5. (a) POST TRUSTEES must ascertain if all Receipts and Disbursements have been properly listed and that properly approved vouchers are in evidence to cover and authorize all disbursements.
  - (b) They should satisfy themselves that the Receipts of the previous meeting have been properly deposited in the bank by examining either the bank passbook or receipted deposit slip.
  - (c) They should require all checks to be signed by the Quartermaster or authorized representative, unless specified differently in the Post's ByLaws.

- (d) Upon examination and audit of the statement, if found to be correct, they should so certify by placing their signatures thereon.
- (e) The original should be returned to the Post Quartermaster in exchange for the duplicate or blue copy.
- (f) A copy should be given to the Post Adjutant so the information appearing thereon may be included in the minutes of the meeting.
- (g) A copy should be retained by the Trustees to verify and assist them in their quarterly Audit of the Quartermaster's books.
- 6. Section No. 218 of the National By-Laws mandates Post Trustees to make quarterly audits of certain records and to submit proper reports thereof. Any negligence on their part in complying with the law 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. Bear in mind that bonding company liability is contingent upon the proper compliance with our By-Laws by Post Officers.
- 7. More efficient, capable and loyal Post Trustees will reduce the number of claims to the bonding company.
- 8. An honest, accountable officer never has to be forced to render a report and always welcomes an inspection of his records.