

AMERICAN LEGION AUXILIARY  
DEPARTMENT OF OREGON

**DEPARTMENT POLICY – FINANCE**

As a Budget is the summary of probable income and expenditures for a given period, the Finance Commission is also charged with the responsibility of supervising the expenditure of funds during the year.

1. The Department President shall be the final authority on payment of all expenditures as provided in the Budget.
2. Those Chairman who have budgets shall submit an anticipated budget to the Finance Chairman 45 days prior to the Department Convention.
3. There is postage allowance for Department Officers, District Presidents, and Department Chairmen.
4. A sum not to exceed \$1,000.00 shall be budgeted from restricted funds for assistance to Veterans and their families in the event of an emergency. The Department President and Finance Commission shall supervise the spending of these funds.
5. Oregon Hospitality, for visiting guests (ie, Nat'l Pres., Western Division Vice Pres.) shall be under the direction of the Department President with expenditures as per the Budget under Distinguished Guests. (Convention, 2009)
6. The expense allowance for the Finance Commission included in the Budget, shall include expenses incidental to the commuting mileage and per diem for meetings called by the Finance Chairman with the approval of the Department President.
7. All expenditures of whatever nature shall be supported by vouchers.
8. The Department Treasurer is authorized to transfer funds from various Bank Accounts to special Savings Accounts wherever practical.
9. All bookkeeping records of the Department Treasurer shall be available to the Finance Committee.
10. Check vouchers shall be available for review at the Finance Committee meetings.
11. The final accounting of the year's expense accounts for all Officers, District Presidents and Department Chairmen shall be filed by July 15th or no expenses will be allowed.
12. The Department President, Vice Presidents, Secretary, Treasurer, and Finance Committee shall meet prior to the Department Convention to prepare the yearly Budget.
13. At least three (3) competitive bids will be required for the purchase of any piece of office equipment costing more than \$100.00.
14. Overages in Budgeted Funds or Sections shall be corrected by Supplemental Budget presented at a DEC meeting. Upon approval of the Executive Board, they will instruct the Treasurer to make the adjustments to the Budget. All Funds and Sections shall be at or below Budget at year end. (FALL DEC 2005)
15. The books of the VA&R Hospital Representatives and Poppy Production Chairman shall be audited annually for each Medical Center and Poppy Production by two (2) members of the Finance Commission. This audit shall be conducted at the close of books for the year, (in the fall) with completion and audit report due by the Mid-Winter DEC. The Medical centers will be responsible for getting the books to a member of the finance commission. Poppy Production books due to year-round production will be audited either at the SORCC or at a site convenient to the Poppy Production Chairman. A copy of the audit shall be presented to the Outgoing President,

## Finance continued

Current President, 1<sup>st</sup> Vice President, 2<sup>nd</sup> Vice President, VA&R Chairman, Department Secretary/Treasurer, and members of the Finance Commission at the Mid-Winter DEC Finance Meeting. There will be no expenses allowed for the audit. A public auditor shall not be hired. Cancelled checks and receipts may be held at the Rep's office and Poppy Production Office, or they may be sent to the Department office for storage in respective facility for five (5) years, then destroyed by shredding. (October, 2012)

16. The Finance Commission shall assist the Department Treasurer in the accountability for VA&R quarterly expense reports, final accounting of all expenses, copies of receipts, along with the annual audit of completed ledger books, reconciled checks and bank statements for each Medical Center facility including Poppy Production. (Spring DEC 2005)
17. *The Finance Commission at the time of the annual audit or at the Fall DEC shall be responsible for training Hospital Reps, Deputies and Poppy Production Chairman on keeping accurate and up-to-date financial records, submitting timely expense reports, and assisting with the record keeping of funds that flow through the Department budget. (Spring DEC 2005)*
18. The Finance Commission will evaluate General and restricted monthly budgets prepared by the Department Treasurer and study them for variances. If needed, immediate course correction to steer clear of financial trouble may be accomplished. (Spring 2005)
19. Finance Commission meetings will monitor changes in the organization's financial health and performance throughout the fiscal year and target operational changes for the good of the Auxiliary. These meetings require the following non-voting members in attendance; Department President, Vice Presidents, and the Secretary/Treasurer. The measure of financial stability of the Auxiliary will depend on revenue, controlled expenses, sales volume of programs, and keeping a watchful eye on financial trends. (Spring DEC 2005)