

BY-LAWS SAMPLE SECTIONS AND CONTENTS

ARTICLE I: NAME

The name of this organization is _____. This organization is established pursuant to the provisions of CFAYINST 5760.5G, and per applicable U.S. laws and regulations.

ARTICLE II: PURPOSE

The mission of the _____ is to promote friendly relations between American and Japanese families and friends and to promote intercultural understanding.

This mission will be accomplished by:

- 1- Raising money to fund cultural exchange meetings between U.S. and Japanese friendship groups.
- 2- Raising awareness and understanding of Japanese traditions and culture amongst American citizens.
- 3- Etc.

ARTICLE III: NATIONAL AFFILIATIONS:

If your organization is a Chapter of a National Organization, it should clearly be stated in this section on your by-laws.

ARTICLE IV: OFFICERS AND OFFICER RESPONSIBILITIES/ROLE:

The roles and responsibilities of EACH officer should clearly be laid out in this section.

PRESIDENT: The roles and duties or responsibilities should be CLEARLY stated. For example:

The President is the chief of operations for the organization. The duties of the President will be:

- To preside over all meetings.
- To act as the spokesperson for the organization.
- To be responsible for implementation of all policies and programs of the organization.
- To coordinate the work of the officers and committees in order for the mission to be achieved.
- To appoint committee chairpersons.
- To serve as acting Treasurer in the absence of the Treasurer.
- To appoint three members to perform the annual audit, referred to as the "audit board."

- To ensure all approved resolutions of the association are carried out.

VICE PRESIDENT: The roles and duties or responsibilities should be CLEARLY stated. For example:

The Vice President is responsible for supporting the President's authority as the duly-elected chief of operations. The duties of the Vice President will be:

- To preside at all meetings of the association in the absence of the President.
- If for any reason the office of the President becomes vacant, to assume all duties of the President until the vacancy is filled.

SECRETARY: The roles and duties or responsibilities should be CLEARLY stated. For example:

The duties of the Secretary are to perform and maintain all record keeping functions. The duties of the Secretary will be:

- To maintain a roll of all members, and to ascertain the qualifications of all new members.
- To maintain an attendance record at all functions and meetings.
- To keep the minutes of all association meetings and distribute to all members of the association.
- To have available at each meeting and to each new member, a copy of the association's by-laws.
- To send out dues notices.
- To perform such other duties as deemed necessary and incidental to the office of the Secretary.

TREASURER: The roles and duties or responsibilities should be CLEARLY stated. For example:

The duties of the Treasurer are to prepare and maintain all records or financial transactions of the organization. The duties of the Treasurer will be:

- To maintain a roster of members in good standing.
- To collect membership dues.
- To maintain a full and accurate account of ALL financial transactions (to include but are not limited to, bank statements, deposits forms with deposit slips attached, copies of checks, all monthly income and expenditures).
- To maintain fund accounts and balances according to the approved budget.
- To make disbursements per the approved budget, as authorized by the organization.
- To retain accurate supporting documents.

- To prepare the annual financial statement.
- To organize cash boxes for fundraising activities in amounts and denominations requested by the activity chairperson and approved by the board.
- To submit yearly audit and all required documents per CFAYINST 5760.5G to Office of the Staff Judge Advocate, Fleet Activities Yokosuka by 15 February each year.

ARTICLE V: MEMBERSHIP

This section should address how individuals can become members of the private organization. For example, if there are age limits to your association or specific affiliation to a command, these stipulations should be clearly identified in this section. Will there be a limit to the number of members your organization will have?

This section should also address compliance with the non-discrimination policy.

ARTICLE VI: MEETINGS

When and where the meetings will take place should be addressed here. How will members of the private organization be made aware of a scheduled meeting?

If special (or not previously scheduled) meetings are called for, how will members be notified of the meeting?

Is there a maximum amount of days between your meetings?

ARTICLE VII: DUES AND FINANCIAL SUPPORT

This article shall address how the private organization will collect membership dues, if applicable, throughout the year. Will the dues be paid on an annual basis or bi-annual basis? How much will the dues be for each member? Will there be different dollar amounts for membership depending on certain criteria?

This section should also address other ways in which the organization will be supported financially. For example, if the organization holds a yearly bazaar to generate a large portion of the organization's funds, the by-laws should address these proposed activities.

ARTICLE VIII: FINANCIAL POLICY

This section of the by-laws should clearly state what your financial policy will be for your organization. The types of bank accounts you will have (savings or checking or both), the type of accounting system the organization will maintain, the petty cash policy, the internal control policy and the responsibility of yearly audits should all be clearly defined in this section.

ARTICLE IX: PERSONAL LIABILITY

All by-laws should have a section that covers your liability. It should be known that each organization is responsible for all debts of or claims against the organization.

ARTICLE X: DISPOSITION

This section of the by-laws should state how it is determined when the organization is going to be dissolved.

Additionally, if there are outstanding liabilities which assets do not cover, how will those be paid? If the organization has funds remaining, how will they be spent? What charitable organization will the funds be donated to? Bylaws must name an actual recognized organization.

For Example:

- The dissolution of this organization will occur by 1) the order of Commander, Fleet Activities Yokosuka, or 2) by written agreement of two-thirds of the membership.
- In the event that assets are insufficient to discharge all liabilities, the entire membership will equally share in covering the liabilities.
- In the event of dissolution of the club for any reason, all assets of the club after payment of outstanding debts shall be donated to Navy and Marine Corps Relief Society.
- Unused checks on all bank accounts shall be destroyed. Any bank cards shall also be destroyed.
- The President and Treasurer will ensure that a dissolution audit is conducted and forwarded to Office of the Staff Judge Advocate, FLEACT Yokosuka within ten days of dissolution.

STANDARD FINANCIAL PROCEDURES

1. The following minimum procedures are required for the handling of activity funds and should be applied to ensure proper accountability and to facilitate activity audits:

a. For all cash income that is not properly handled through a cash register, a duplicate cash receipt form should be used (except for cake sales, hot dog sales, etc.). This form should provide the name of individual from which cash is received, his or her signature, date, amount and for what purpose the cash is being received. A copy goes to the payee and a copy is maintained in the activity's cash receipt file. The cash receipt forms are to be pre-numbered serially and each must be available for audit.

b. All income must be deposited intact and the deposit slip retained by the activity. Deposits should be made no later than by the first Saturday after the cash/checks are received. The enclosure (12) must be completed for every fundraiser at the conclusion of each fundraising day. The enclosure (12) will be kept by the Treasurer along with the deposit slip/receipt received from the bank.

c. On-hand cash funds should never be allowed to accumulate over \$100. On-hand cash funds are to be maintained using an internal log. The log must clearly show the cash balance on-hand at any time. This internal log will be reviewed during external audits.

d. All expenditures of funds should be made by check. Checks made out to CASH or for BEARER should be avoided. The only exception to this is when making a purchase by yen and dollars must be converted. Ensure a sales slip, invoice, receipt, etc. is retained to substantiate all expenditures of activity's funds. Each should be annotated with the check number and the date payment was made.

e. Payments made between private organizations should be made specifically to the organization and never directly to a board member or organization member.

f. Reconcile all bank statements when received, utilizing the reverse side of statement to list outstanding check (number and amount) and deposits not credited.

g. Use a financial ledger (itemized log, financial statement) to record all financial transactions. See enclosures (4) and (5) for template.