



HERMAN E. DUNCAN GRAND COUNCIL & COMMANDERY  
KNIGHTS TEMPLAR (PHA)  
JURISDICTIONS OF OKLAHOMA

*YOU RECEIVE NO CROWN WITHOUT THE CROSS*

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*ADMINISTRATION PROCEDURES  
FOR  
FINANCIAL RECORDS MAINTENANCE  
OF  
COUNCILS AND COMMANDERIES*

***I. Records to be maintained by the Recorder:***

- A. Income Vouchers (Carbon)
- B. Payment Vouchers (Carbon)
- C. Receipt Book with stubs
- D. Receipts (Original)
- E. Membership Ledger
- F. Recorder's Cash Book
- G. Accounts Receivable Ledger

***II. Records to be maintained by the Treasurer:***

- A. Income Vouchers (Original)
- B. Receipts (Carbon copy attached to the back of Income Voucher)
- C. Deposit Slips (Attached to the back of Income Voucher)
- D. Bank Statements (Reconciled Monthly)

- E. Payment Vouchers (Original - with bills, receipts, etc. attached to the back)
- F. Checkbook
- G. Check Stubs (All cleared checks re-attached)
- H. Check Register
- I. Treasurer's Cash Book
- J. Treasurer's Reports (Monthly)
- K. Voided and Canceled checks/Copies, (If they are returned by the financial institution)

### ***III. Income Vouchers***

- A. The Recorder will prepare income vouchers in three (3) copies:
  - 1. The Original copy for the Treasurer.
  - 2. One carbon copy for the Recorder.
  - 3. One carbon copy for the Eminent Commander/Thrice Illustrious Master.

B. The Income Vouchers must contain a combined, itemized summary of all totals of income recorded on receipts and the Recorder/Treasurer Cash Books (i.e. Total Initiation Fee, Total Charity Donations, Total Supplies, etc.)

C. All copies of the income vouchers will be signed and dated by the Recorder and Treasurer.

D. The Recorder, beginning 1 January each year, will number Income Vouchers consecutively, beginning with (Year-1), for example, "R-05-1". The audit year ends 31 December.

E. All corrections on Income Vouchers, must be initialed by the Recorder and Treasurer, and signed by the Eminent Commander/Thrice Illustrious Master.

F. The receipts and receipt stubs will be numbered by the Recorder, or Received pre-numbered from the supplier. Receipts for each listed item of income will be attached to the appropriate Treasurer's income voucher.

- G. Both copies of the receipts for charity donations must be attached to the Treasurer's income voucher. (Unless the donator requests a copy of the receipt.) Both copies of the receipts must be attached to the Treasurer's Income Voucher. The Recorder will write a Receipt in two copies for each income transaction. The original copy will be given to the person making the donation while the duplicate will be turned over

to the Treasurer along with a Income Voucher and funds

- H. Donations to charity and other combined income donations will be counted on the spot by the Recorder and verified by the person designated by the Thrice Illustrious Master or Eminent Commander. A receipt will be written and signed by the Recorder and signed by the designated verifying official.
- I. The Treasurer will attach Deposit Slips to the proper Income Voucher. The Treasurer will deposit all monies received into the bank account within three (3) working days.
- J. The Recorder will retain the receipt stub book. It must not contain any removed pages or pages that are removed.

#### **IV. *Payment Vouchers***

- A. The Recorder will prepare payment vouchers in three (3) copies, which will be distributed the same as the income vouchers (refer to III. A)
- B. Payment vouchers will be numbered by the Recorder, consecutively beginning with number (year-I) "E-05-1".
- C. All payment vouchers must be approved by the Thrice Illustrious Master/Eminent Commander before the check is written. In emergency cases or as directed by the Thrice Illustrious Master/Eminent Commander a check may be written and a payment voucher done later.
- D. The "Check Number" must be recorded on all copies of the payment vouchers by the Treasurer.
- E. The "Authority for Payment must be recorded on all copies of the payment vouchers by the Recorder, i.e., Minutes of meeting dated\_\_\_\_\_, Stipend, Bill for Supplies, Rent, etc.
- F. All payment transactions must and will be made by Check Only.
- G. All checks will be attached to their corresponding stub in the checkbook after clearing the bank.

## ***V. Membership Ledger***

- A. The Recorder will maintain a complete record of all payments made for petition fee, initiation fee, dues and assessments, on the Ledger page of each member.
- B. Each Brother's Ledger page will reflect the names of recommending Brothers, Investigating Committee, Current Address (in pencil), Permanent Address (in ink), the dates of each Degree received, Beneficiary, and other self-explanatory requirements as they occur.
- C. Record the Permanent Address in the top left hand corner of the Ledger page.
- D. Unpaid Bill and assessments will be noted (in pencil) in the top right hand margin of the Ledger page of the affected Brother.
- E. The Ledger page of dropped, suspended, deceased, expelled, or demitted Brothers will be removed from the Membership Ledger and filed alphabetically in the archives.
- F. Delinquent bills and/or assessments must be paid before dues can be accepted from the member.
- G. The Recorder will notify in writing members who are in arrears on their dues and assessments no less than three (3) months prior to dropping them from the rolls. This letter will be signed by the Thrice Illustrious Master/Eminent Commander and attested to by the Recorder. A copy of this letter will be attached to the member's Ledger page.

## ***VI. Checkbook***

- A. The Treasurer will maintain the Checkbook.
- B. All checks will be written in numerical sequence.
- C. When a check is voided the word "VOID" will be written across the check and it will remain attached (or be reattached) to its stub. The Payment Voucher will also be marked "VOID." This transaction will also be marked "VOID" in the Checkbook, Check Register, and Cash Books of the Recorder and Treasurer. A new check and Payment Voucher must be used if this transaction is still necessary.

D. For a Returned Check, the Recorder will immediately write the Brother or individual(s) concerned and asks for payment by money order to cover the check amount plus bank costs. Also, prepare a "NO CHECK PAYMENT VOUCHER" entering all the information, and process it to the Treasurer so he can deduct that amount from the Treasury records.

### ***VII. Bank Statements***

A. The Treasurer will reconcile all Bank statements within twenty-four (24) hours of receiving them. He will also, contact the bank IMMEDIATELY, to request correction of any discrepancies.

B. The Treasurer will maintain a chronological "Bank Statement Folder".

### ***VIII. Check Register***

A. All pages must be bonded (attached) to the inside of the register. The pages will be numbered by the Treasurer or received pre-numbered from the supplier. THIS REGISTER WILL NOT BE OF A LOOSE LEAF TYPE AND NO PAGES WILL BE MISSING.

B. At the beginning of each month, a new page will be prepared with the "Brought Forward" amount at the top of the page. Ensure this amount agrees with the ending balance from the preceding page!

C. The pages of the Register will contain seven (7) columns: Date, Voucher # Check #, Transaction Description, Amount Received (Income), Amount Expended (Expenses), and Balance.

D. At the end of each month the Amount Received (Income) column will be totaled, and the Amount Expended (Expenses) will be totaled. Subtract the Amount Expended from the Amount Received to get your Balance Brought Forward.

E. Close out a page by drawing a diagonal line through the un-used lines and sign across the line.

### ***IX. Inspections/Audits:***

A. Any member belonging to the Herman E. Duncan Grand Council & Commandery Knights Templar (PHA), State of Oklahoma and Jurisdiction, may inspect the financial books at any time requested.

B. The Recorder and Treasurer's financial records will be audited before the end of each year by a Audit Committee appointed by the Thrice Illustrious Master/Eminent Commander or if necessary by a professional accountant or auditor.

C. An audit of the books can be held at any time deemed necessary by the Thrice Illustrious Master/Eminent Commander or other proper official.

### ***X. Treasurer's Report***

A. Treasurer's Reports will cover the period commencing the day of the meeting until, the day before the next meeting.

B. The report will be prepared in three (3) copies and distributed the same as Income Vouchers (refer to III. A.).

C. Treasurer's Report will be prepared in letter format in the following order:

1. Money brought forward from last report.
2. Itemized Income for the month (i.e. dues, assessments, profit, etc.)
3. Total Income.
4. Itemized Expenses for the month (i.e., dues, assessments, profit, etc.)
5. Total Expenses for the month.
6. Balance carried forward.
7. Total monies in each account that make up the Total Balance Carried forward (i.e. Charity, spending money, etc.).
8. Outstanding Checks

### ***XI. Recorder's Cash Book:***

- A. In the column headed "From Whom Received", include the Income Voucher Number and the Receipt Number. (i.e. "R-05-1-001, John Doe"; "R-05-2-002, Charity", etc.).
- B. Each individual source of income will be itemized in the Recorder's Cash Book.
- C. At the end of each month, the Recorder will close out all entries recorded for the month, by totaling each column individually marked: Fees, Dues, and Other Sources.
- D. After all entries for that particular month are totaled, then and only then will the page be closed out; and all new transactions will be entered on the next unused page for the following month.
- E. In the column headed "To Whom Drawn", include the Payment Voucher Number authorizing the check to be written; i.e. (E-05-1), McCoy Publishing Company; (E-05-2) Joe's Flower Shop, etc.

### ***XII. Treasurer's Cash Book:***

- A. In the "Amount Received" column include the Income Voucher Number with each transaction, i.e. (R-05-1)\$58.00, (R-05-2)\$75.00, etc.
- B. Include the Payment Voucher Number in the "To Whom Drawn" column, i.e., E-05-01, McCoy Publishing Company, etc.
- C. In the "Number of Order" column, enter the Check Number of the transaction.
- D. When all entries are totaled at the end of the month, the page will be closed out and all new transactions will be entered on the next unused page for the following month.
- E. Close out a page by drawing a diagonal line through all unused lines and sign across the line.
- F. The month's page will not be officially closed until the Bank Statement is received and reconciled.

**XIII. Accounts Receivable Folder:**

This folder will be prepared and maintained by the Recorder. Material placed on the left side of the folder will consist of financial material such as Bounced Checks, Loans, and Outstanding Bills due to the organization. The file copy of correspondence prepared in an effort to collect the outstanding monies *will be* attached to the Bad Check, Promissory Note, etc., and filed on the right side of the folder until the matter is corrected. Once corrected this information will be attached to the proper Income Voucher.

**XIV. Grand Council and Commandery Revenue:**

A. The Revenue of the Grand Council and Commandery shall be derived from the following resources:

1. Dispensation to open a New Council or Commandery.....	\$100.00
2. Reactivation of Old Council or Commandery.....	\$ 75.00
3. Charter Duplication.....	\$ 25.00
4. Annual Revenue for all Knights in Good Standing (\$3/quarter).....	\$ 12.00
5. Annual Revenue for all Companions in Good Standing (\$2/ quarter).....	\$ 8.00
6. Dispensation for Special Elections.....	\$ 10.00
7. Grand Council and Commandery Tribunal.....	\$ 20.00
8. Grand Council and Commandery Constitution & By-Laws.....	\$ 5.00
9. Grand Council and Commandery Patents.....	\$ 6.00
10. Knights Templar & Council Financial and Traveling Cards/doz.....	\$ 3.00
11. Reinstatement for Companions and Sir Knights.....	\$25.00
Note: \$10.00 of the \$25.00 stays with local Commandery's and \$15.00 goes to the Grand Commandery.	
12. Demit Forms (each).....	\$ 1.00
13. Demit.....	\$ 5.00
14. PEC/PTIM Patents.....	\$10.00
15. PEC/PTIM Dues Cards.....	\$ 3.00



**These Procedures are a format for all Recordors and Treasurers of the Herman E. Duncan Grand Council & Commandery, (PHA), Oklahoma Jurisdiction, State of Oklahoma, to follow and comply with until otherwise notified by proper authority.**

**ANTHONY E. BOWENS  
Right Eminent Grand Commander**

**ATTEST:**

**KENNETH H. KENDRICK  
Eminent Grand Recorder**

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1<sup>ST</sup> Revision - 31 December 1995

2<sup>ND</sup> Revision - 23 November 1996

3<sup>RD</sup> Revision - 24 July 2005

4<sup>TH</sup> Revision – 3 June 2010