



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

*YOU RECEIVE NO CROWN WITHOUT THE CROSS*

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Right Eminent Grand Commander

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

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

- A. 3 Part Receipt Book (Carbon)
- B. 3 Part Cash receipt Journals (Carbon)
- C. 3 Part Income Vouchers (Carbon)
- D. 3 Part Payment Vouchers (Carbon)
- E. Membership Ledger
- F. Accounts Receivable Ledger (Folder)

NOTE: Electronic Vouchers may be used; the distribution of Vouchers will remain the same as detailed in this document.

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

- A. Income Vouchers (Original with Deposit slips attached)
- B. Cash Receipt Journal (Original with receipts attached)

- C. Bank Statements (Reconciled Monthly)
- D. Payment Vouchers (Original - with bills, receipts, etc. attached)
- E. Checkbook
- F. Check Stubs (All cleared checks re-attached)
- G. Check Register
- H. Treasurer's Reports (Monthly)
- I. Voided and Canceled Checks/Copies, (If they are returned by the financial institution)

### ***III. Receipt Books***

- A. The Recorder will maintain a 3 Part Receipt Book.
- B. The receipts and receipt stubs will be numbered by the Recorder, or be pre-numbered from the supplier. The yellow Carbon copies of numbered Receipts for each listed item of income will be attached to the appropriate Cash Receipt Journal. The pink duplicate will stay in the Receipt Book.
- C. The Recorder will write a Receipt in three copies for each income transaction. The original copy will be given to the person from whom funds are received. The yellow duplicate will be turned over to the Treasurer along with an Income Voucher, Cash Receipt Journal and all funds. The pink duplicate will stay in the Recorder's Receipt Book.
- D. Both copies of the receipts for charity donations must be attached to The Cash Receipt Journal. (Unless the donator requests a copy of the receipt.)
- E. Donations to charity and other combined income donations will be counted on the spot by the Recorder and verified by the Treasurer. A Cash Receipt Journal will be written and signed by the Recorder and signed by the Treasurer along with an Income Voucher.
- F. The Recorder will retain the Receipt Book. All pages in the Receipt Book must be bonded. It must not contain any loose pages or show evidence that pages have been removed.

### ***IV. Cash Receipt Journals***

- A. The Recorder will be responsible for completing Cash Receipt Journals.

- B. The Recorder will write Cash Receipt Journals in three copies to match r each Income Voucher. The original copy will be given to the Treasurer with yellow copies of the receipts from the Recorders Receipt Book. The recorder will maintain the yellow duplicate of the Cash Receipt Journal in his file. The pink duplicate will be given to the Thrice Illustrious Master/Eminent Commander.
- C. The Recorder and Treasurer will sign and date all Cash Receipt Journals.
- D. Cash Receipt Journals will be dated from the day after the last Income Voucher to the Day of the next Income Voucher.
- E. In the column headed "From Whom Received", include the Receipt Number.
- F. Donations to charity and other combined income donations will be counted on the spot by the Recorder and verified by the Treasurer. A Cash Receipt Journal and an Income Voucher will be written and signed by the Recorder and signed by the Treasurer.
- G. Each individual source of income will be itemized on the Recorder's Cash Receipt Journal.

## ***V. Income Vouchers***

- A. The Recorder will prepare income vouchers in three (3) copies:
  - 1. The Original copy for the Treasurer.
  - 2. One yellow carbon copy for the Recorder.
  - 3. One pink carbon copy for the Eminent Commander/Thrice Illustrious Master.
  - 4.
- B. Income Vouchers must contain a combined, itemized summary of all totals of income recorded on Cash Receipt Journals and the Recorder's Receipt 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 (1-Year), for example, "R-0116". They will continue in sequential order until the end of the year. 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 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.

## ***VI. 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 Sect. V. A)
- B. Payment Vouchers will be numbered by the Recorder, consecutively beginning with number & year (1-year) "E-01-16".
- 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 payments for reimbursement will have a receipt(s) attached to the Treasurer's copy of the payment Voucher.
- G. All payment transactions must and will be made by **Check Only**.
- H. All checks will be attached to their corresponding stub in the checkbook after clearing the bank. (If returned)

## ***VII. 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 member's Ledger page will reflect the names of recommending Brothers, Investigating Committee, Current Address (in pencil), Permanent Address (in ink), and 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 righthand margin of the Ledger page of the affected Brother.
- E. The Ledger page of dropped, suspended, deceased, expelled, or demitted Companion or Sir Knight 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.

## ***VIII. 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. 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 Companion/Sir Knight or individual(s) concerned and ask for payment by money order to cover the check amount plus bank fees. 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.

### ***IX. 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".

### ***X. Check Register***

- A. All pages must be bonded (attached) to the inside of the register. 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. Close out a page by drawing a diagonal line through the un-used lines and sign across the line.

### ***XI. 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 an 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.

## ***XII. 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 Sect. 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

## ***XIII. Accounts Receivable Folder:***

- A. 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 (\$4/quarter)	\$ 16.00
5. Annual Revenue for all Companions in Good Standing (\$3/ quarter)	\$ 12.00
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	
12. Demit Forms (each)	\$ 1.00
13. Demit Fee	\$ 5.00
14. PEC/PTIM Patents	\$ 10.00
15. PEC/PTIM Dues Cards	\$ 3.00
16. PEC/PTIM Degree Books	\$ 7.00



1. Dispensation to open a New Council or Commandery	\$ 100.00
2. Reactivation of Old Council or Commandery	\$ 75.00
3. Charter Duplication	\$ 100.00
4. Proxy Fee per Voting Officer	\$ 100.00
5. Annual Revenue for all Knights in Good standing (\$4/quarter)	\$ 16.00
6. Annual Revenue for all Companions in Good Standing (\$3/ quarter)	\$ 12.00
7. Dispensation for Special Elections	\$ 10.00
8. Grand Council and Commandery Tribunal	\$ 20.00
9. Grand Council and Commandery Constitution & By-Laws	\$ 5.00
10. Grand Council and Commandery Patents each	\$ 6.00
11. Knights Templar & Council Financial and Traveling Cards/doz.	\$ 3.00
12. 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.	
13. Demit OUT Fee	\$ 10.00
14. PEC/PTIM Patents	\$ 10.00
15. PEC/PTIM Dues Cards	\$ 3.00
16. PEC/PTIM Degree Books	\$ 7.00
17. PEC/PTIM DEGREE ADMIN FEE	\$ 5.00

**These Procedures are a format for all Recorders 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.**

*Frank Fields*  
**Frank Fields 33°, KYGCH**  
**Right Eminent Grand Commander**

**ATTEST:**

*Paul L. White Jr.*  
**Paul L. White Jr.**  
**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

5<sup>TH</sup> Revision - 29 March 2016

6<sup>TH</sup> Revision - 3 June 2023