

Voucher for the requisition of funds BPOE #830

Req # _____

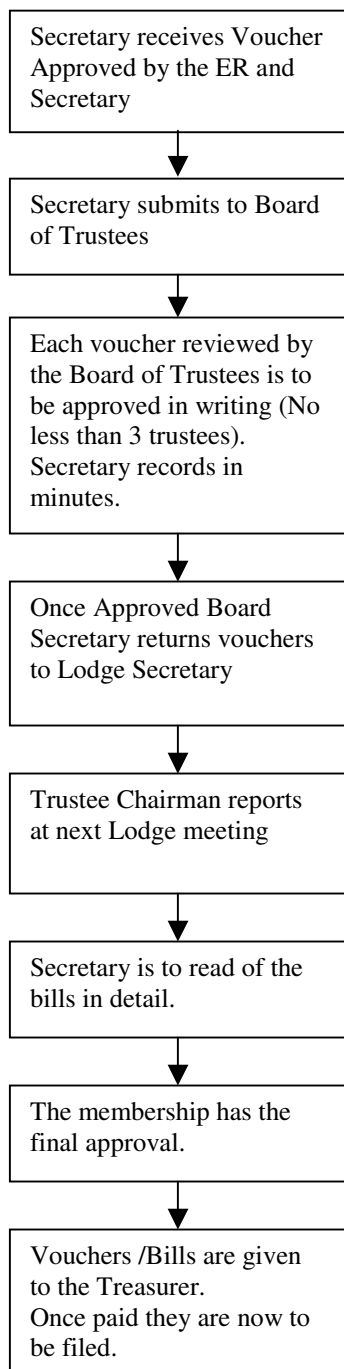
| Account expended from: | | | | | |
|------------------------|------|-------|---------|--------|----------|
| Requestor | Item | Price | Purpose | Pay To | Approved |
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| Total | | | | | |

Trustee Approval:

_____ Exalted Ruler Approval _____

_____ Lodge Secretary Approval _____

_____ Dated Approved _____



How the Voucher System Works

(Ref. Vouchers 4-202 Subordinate Lodge Auditing & Accounting Manual)

Purpose is to not only establish a control over all bills, but also to establish a "Checks and Balances" system in the Lodge's financial operations. This will, in most instances, apply to both the Lodge and House accounts.

- **In** general, all bills are to go to the **Lodge Secretary**, be it through the mail, as a submission from any Lodge Committee, etc. Under no condition are any bills to be submitted directly to the Treasurer, by an individual or committee, for payment.
- The Secretary, upon receipt of any bills, is to ensure when applicable that the bills are properly approved and dated by the Committee involved, or by an individual concerned. Once this is accomplished, the Secretary is ready to prepare the vouchers.
- The Secretary is to prepare a voucher (Ref. 4-202a) for each bill received, regardless of whether it is a recurring bill or not; also no monetary limit is to be placed on whether a bill should be vouchered . . . the governing rule is: **VOUCHER ALL BILLS**. Once the vouchers have been written, they are to be **approved by the Secretary and the Exalted Ruler**. Having the Exalted Ruler approve the vouchers permits him to review the bills before they are processed through the Lodge "approving cycle". The Lodge Secretary is to now submit the vouchers / bills to the Board of Trustees for their review.
- The Secretary of the Board of Trustees, upon receipt of the vouchers, is to verify that the vouchers submitted by the Lodge Secretary follow in numerical sequence; that is, the first voucher to be reviewed at the Board meeting follows in number the last voucher approved at the previous Board meeting. **NOTE:** In many Lodges the Voucher number assigned is also the check number.
- Each voucher **reviewed by the Trustees** is to be approved in writing (Ref. 4-202b), by **no less than three** Trustees. The **Secretary of the Board of Trustees is to record in his minutes book**, all such vouchers approved, listing in numerical order (by voucher #), name of Vendor, what bill covers, dollar amount, etc.
- Should the Board of Trustees decide not to approve a voucher, the Board Secretary is to inform the Lodge Secretary and the Exalted Ruler of the action taken. However, if the matter is not resolved, the Board Secretary is to so note in his minutes, and the bill is to be held over for further discussion.
- Once the Board of Trustees' approving cycle is completed, the **Board Secretary will return the vouchers / bills to the Lodge Secretary**.
- At the next Lodge meeting the **Chairman of the Board of Trustees**, under Reports of Committees, will report: "**The Board of Trustees met, reviewed the bills against the Lodge, have approved them and recommend they be paid.**" The Lodge Secretary, under "Bills Against the Lodge", is to **read off the bills, in Voucher number order, in detail**. Please note that the membership has the final approval of the bills - and at times, may turn down a payment. Subsequent to the meeting the Secretary is to list the vouchers, in detail, in the Lodge minutes.
- The **Vouchers / bills will then be given to the Treasurer for payment**. **NOTE:** At times, due to an emergency, bills have to be paid without the above noted approvals. However, when such an incident occurs, the Lodge Secretary is to contact the Chairman of the Board of Trustees (it may be by phone), get his approval to pay the bill and then note the approval on the voucher, with the date. The bill will then be given to the Treasurer to pay. However, once the check is written, all such bills are still to be processed through the approving cycle.
- Once the Treasurer has issued the check; he is to note the check information on the bill and cancel same; the voucher / bills are now to be filed.