

**Reviewed and Updated August 13, 2016**  
**Effective Fiscal Year 2016-17**

## **Massachusetts State Grange**

### **Bill Paying Process**

All bills presented for payment or reimbursement must *first* be submitted to the State Master using a payment voucher and accompanied by the bill or a receipt if it's a reimbursement. The payment voucher should be completed in full at the top. The officer or director submitting the bill should retain a copy for their records, and forward the voucher and accompanying documentation to the State Master by mail or email. Please copy any bills or receipts onto standard white 8 ½ by 11 inch paper to make it easier for the State Master to scan.

The bottom part of the voucher marked "Approved by" and "Date" is used by a director, as the director must first approve the bill or reimbursement for his/her respective department before the same is submitted to the State Master.

The State Master will review the bill for its appropriateness and check the amount requested to be sure it is mathematically correct. If there are any doubts, then the State Master should contact the person submitting the bill for clarification. Once the State Master is satisfied with the bill and its accompanying documentation, the State Master indicates the approved sum and the date and either signs the voucher or enters the same in an email to the Executive Committee in care of its Auditor. The voucher and its documentation is then given or emailed to the Executive Committee in care of its Auditor for approval. The auditor either signs the voucher or indicates approval via email and assigns the expense to the appropriate budget line and gives or emails the completed voucher and accompanying documentation to the State Treasurer for payment. Please allow five days to process the payment.

On occasion, a check is needed immediately by an officer or director. The officer or director should contact the State Master for approval and then the State Master will contact the State Treasurer who in turn will cut the check. The normal paperwork must follow with the words "Confirming Voucher" clearly marked on the voucher.

Those officers and others entitled to monthly expenses (i.e. Master, Lecturer, Secretary, Treasurer, Secretary and Treasurer of Educational Aid Fund, State Grange *News* Editor and Website Manager) should promptly submit monthly payment vouchers with receipts to the State Master at the very end of each month. This will allow the State Treasurer to process the payments in a timely manner and prepare the monthly budget balances.

Payment vouchers from the Trustees of the Educational Aid Fund are submitted first to the State Master and Executive Committee Auditor for approval and then forwarded to the Treasurer of the Educational Aid Fund for payment (not the State Treasurer).

Items on the budget approved by the delegates are closed out at the end of the financial year (Sept 30). All vouchers pertaining to that year must be sent to the State Master by September 15 in order to complete the end of year budget and financial reports. At the end of the year, monies collected through donations are automatically sent by the State Treasurer to their destinations and some are rolled over to the next year (i.e. travel fund). The State Treasurer has these details.