

# Expenditure Request Procedures



**Knights of Columbus - St. Mary of Sorrows Council 8600**

**P.O. Box 339. Fairfax Station, VA 22039-0339**

**Meetings on first and third Tuesdays at 8:00PM, Old St. Mary's Hall**



The following procedures clarify the process outlined in Article VII Section 5 of the Council By-Laws and guides the Council Officers and members in the process that will be used to receive the Council expenditures. These procedures include distinct processes for the actual warrant/voucher process, the check writing process, recording of payment process and the payment process itself.

To avoid being in the **RED** and using our reserve funds the Council will follow these warrant/voucher payment request procedures for requesting payments. These procedures cover all aspects of the warrant/voucher process and will be used for all **administrative, budgeted, and unbudgeted requests, and special fund requests.** See Table 1 for a copy of the Warrant/Voucher payment request form.)

## **I. TYPES OF REQUESTS:**

**A. ADMINISTRATIVE BILLS** includes services/goods normally provided for Council Operations. **These are all Budgeted Items.** This process is used for varied expenses but specifically for the payment of bills to the State Council or Supreme. This includes Supreme fees and dues, State meeting requirements, postage used by the **Grand Knight (GK), Financial Secretary (FS)** and **Treasurer**, the purchasing supplies for dinners/picnic/meetings, newsletter expenses, and **FS's** salary. The **GK** is the final arbitrator on what meets this category.

## **B. BUDGETED AND NON-BUDGETED REQUESTS**

- i. **Budgeted monetary requests** include anything included in the current year's budget. Specifically, they are any budgeted expenses to include those items within the Church (C), Family (F), Faith (H), Life (L) and Council Operations (O) line number.
- ii. **Non-Budgeted Requests** include anything not included on a specific expense line item in the Budget.
- iii. **Specific Cause Fund Requests** include any funds raised for a specific cause or a recognized charity for which a special collection was held (e.g., KOVAR, Special Olympics, Bingo fund recipients).

## **C. ACCESS TO A COPY OF THE BUDGET.**

The basis of the Council's expenditures is the Council Budget. If you need a copy of the Latest Council Budget, it can be downloaded from the Council's Member Information page (<https://www.kofc8600.org/member-information.html>). If you do not have access to the Council webpage, contact the **GK** or the **FS** for access.

## **II. WARRANT/VOUCHER PAYMENT REQUEST PROCEDURES**

### ***A. PROCEDURES FOR ALL ADMINISTRATIVE WARRANT/VOUCHER PAYMENT REQUESTS:***

The procedure for the payment of **Administrative Bills** and the **Budgeted** process explained in paragraph III.E. The only difference between the processing of an **Administrative Warrant** and a **Budgeted Warrant** is that the Council Budget is not approved yet as it takes two readings to pass the budget at the beginning of the Fraternal Year. The Administrative process shall only be used for Council Operations (O) line items. Also, the **Administrative Warrant/Voucher**

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**Payment** process will be sparingly used and must be approved by the **GK** before payment is authorized.

## **B. PROCEDURES FOR NON-BUDGETED WARRANT/VOUCHER PAYMENT REQUESTS**

Expenditures requests for **UNBUDGETED REQUESTS** will follow the following procedures.

- 1) Non-budgeted monetary request includes anything not included in a specific line item in the Council Budget no matter what the value. There are two types of non-Budgeted Requests processes: those under \$500 and those over \$500.

In all cases, the Activity Chair/Council Member will provide a copy of the **WARRANT/VOUCHER PAYMENT REQUEST** (Table 1) to the **FS** at least 30 minutes prior (by 7:30pm) to the Meeting's call to order. During the meeting, the requesting Member/Activity Chair will make a motion to pay the voucher. The Member/Activity Chair should be prepared to justify the request with specifics on why the Council should support the request during the discussion phase of the motion if requested.

- a) The motion for any **NON-BUDGET ITEM OVER \$500 will consist of two readings at separate Membership Meeting**. After the first reading the motion will be immediately TABLED by the **GK** until the next Membership Meeting. After the first reading a non-budget item over \$500, the **Recorder** and **GK** will ensure the entire Council Membership is aware of the of the non-budgeted item through minutes of the initial meeting and a notification to the entire Council membership.

**Any motion for a Non-Budgeted Expenditure under \$501** can be paid at the initial meeting but the **Activity Chair** or **Deputy Grand Knight (DGK)** will include in the discussion what budget line the funds will come from.

- b) If needed the **FS** will ensure the requesting member completes a copy of the **WARRANT/VOUCHER PAYMENT REQUEST** prior to his departure after the meeting. If a request is not completed that night, the **FS** will email the form to the requesting member immediately with a requested 48-hour turnaround. The requesting member must complete the form and ensure it is received by the **FS** prior to the next Business meeting so he can ensure it is forecasted to be voted on during the next Membership meeting.
- c) The **FS** and **Treasurer** will follow the procedures listed below in the **WARRANT/VOUCHER PAYMENT REQUEST PROCEDURES** paragraph III.E. except subparagraph 8) after the request is approved.

## **C. PROCEDURES for Budgeted Items: Budgeted Items** include all Council Budget line items (Church (C), Family (F), Faith (H), Life (L) and Council Operations (O) line number.) services/goods.

- 1) The **WARRANT/VOUCHER PAYMENT REQUEST** for Budgeted items bills will be completed by the **requesting member or the Activity Chair** and approved by the respective Activity Chair or the **DGK**.

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- 2) The **FS** and **Treasurer** will follow the procedures listed in the **Budget Request** paragraph (III-E) after the Activity Chair approved the request.

- D. **SPECIAL CAUSE ITEMS:** Special Causes Events occur when the Council schedules an event to raise money for an unbudgeted activity. Specific examples include the Polish Dinner, Bingo Events, and KOVAR.

These funds raised are commonly called “Pass Through” events by Council 8600 as the funds pass through our hands to a specified charity.

*Per the State Advocate, Section 122(b) applies only to funds that are held in the treasury of the council. To the extent that a council raises funds for a specific cause or a recognized charity (e.g., Special Olympics), the council may, by a simple majority vote, and regardless of whether the donation is over \$500, direct that the funds be paid directly to the selected charity or recipient. :*

In all cases, the release of money will be documented on a **WARRANT/VOUCHER PAYMENT REQUEST** form following the procedures listed in paragraph III.E **WARRANT/VOUCHER PAYMENT REQUEST PROCEDURES**.

E. **WARRANT/VOUCHER PAYMENT REQUEST PROCEDURES**

- 1) **The Member or Activity Chair must obtain and complete the *WARRANT/VOUCHER PAYMENT REQUEST FORM (Attachment 1)*.** If the item is a **BUDGETED ITEM**, the submitter or Activity Chair must include the Budget Line Number on the form. The Member or the Activity Chair will submit the **WARRANT/VOUCHER PAYMENT REQUEST** to the appropriate Activity Chair for approval.
- 2) The Activity Chair will provide the **FS** with a copy of the **approved budgeted WARRANT/VOUCHER PAYMENT REQUEST** at least **30 minutes (7:30 pm)** prior to the call to order of the Membership and Business Meetings (non-social meeting). A Non-Budgeted **WARRANT/VOUCHER PAYMENT REQUEST** must be provided to the **FS** at least 30 minutes (7:30) prior to the call to order of the meeting so the **GK** is aware that an unbudgeted request will be presented during the meeting. **NOTE: *During Social Meeting only priority warrants/vouchers will be processed at the discretion of the GK.***
- 3) If the applicable Activity Chair is not available to approve or disapprove the form, the **DGK**, in his role as the Program Director, will be the Approving Authority for any submitted **WARRANT/VOUCHER PAYMENT REQUEST**.
- 4) The **WARRANT/VOUCHER PAYMENT REQUEST** must be filled out to include the full mailing address and contact telephone number of the intended recipient (individual or organization), if known. This is required even if payment will be distributed at the end of the meeting to the requesting individual.
- 5) The **FS** will complete the Transfer Request to Treasurer (TR to TR) to the **Treasurer**. The TR to TR will show all receipts. (Table 2) shows the format of the TR to TR.
- 6) The **FS** will complete the appropriate **KOFC warrant voucher form** (Figure 1) in the blue book) to request a check be issued for payment of the request. The approved KOFC

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warrant voucher form and , the **WARRANT/VOUCHER PAYMENT REQUEST** with receipts will be passed to the **Treasurer** for check issuance.

- 7) During the meeting, the **FS** announces all Administrative and Budgeted bills **approved for payment** during the **FS** report portion of the meeting to make them part of the minutes.
- 8) The **FS** and the **GK** sign the **WARRANT VOUCHER form**.
- 9) The **Treasurer** issues the check to the member if he is at the meeting, or he will mail the check to the recipient as requested. The **Treasurer** will provide the check number and the Warrant/Voucher Number to the **FS** after the check is issued. The **FS** will annotate on the Warrant Voucher receipt (Blue Book) the Budget Line number **keeps** and check number.
- 10) The **Treasurer** keeps the **WARRANT/VOUCHER PAYMENT REQUEST** until the Audit and for 1 year after the Audit.
- 11) The **FS** will provide a list of the approved budgeted, unbudgeted, and special cause requests to the **Recorder** for inclusion in the Minutes. The list will include the warrant number, budget line number, the intended recipient's name, the description of the voucher request, and the amount. (See Attachment 3 for the format of the report to the Recorder).
- 12) The **Recorder** will enter the requested request specifics into the minutes. For each request, the **Recorder** will enter whether the item was approved for payment or not.
- 13) The **FS** will enter the **WARRANT/VOUCHER PAYMENT REQUEST** information into Supreme's Member Billing System.

## Expenditure Request Procedures

### WARRANT/VOUCHER PAYMENT REQUEST KNIGHTS OF COLUMBUS COUNCIL 8600

Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Check Payable to: \_\_\_\_\_

Requested by: \_\_\_\_\_

Committee Chair Approval: \_\_\_\_\_

Approved at Meeting (DATE): \_\_\_\_\_

**ATTACH RECEIPTS TO THIS REQUEST**

Item: \_\_\_\_\_

Describe what the check is for (be specific)

If Budgeted Indicated

Budget Item: **YES** or **NO**

Payment for:

Budget Category	Budget Line No.		Budget Category	Budget Line No..		Budget Category	Budget Line No.
Council Operations			Community			Life	
General			Faith			Family	

**MAIL CHECK TO:**

Name: \_\_\_\_\_

Street Address Line 1: \_\_\_\_\_

Street Address Line 2: \_\_\_\_\_

City STATE ZIPCODE: \_\_\_\_\_

MEMO NOTE: \_\_\_\_\_

*Table 1 Sample and Blank Warrant/Voucher Form*

# Expenditure Request Procedures

No. _____ Date _____ To _____ _____ For _____ _____ \$ _____ _____ _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; vertical-align: top;">                             WARRANT VOUCHER                         </td> <td style="width: 40%; text-align: center;"> <b>Knights of Columbus</b>                              _____ Council No. _____                         </td> <td style="width: 30%; vertical-align: top;">                             No. _____                              Date _____                         </td> </tr> </table> <p>To Brother _____, Treasurer,</p> <p>Pay to the order of _____</p> <p>the sum of _____ Dollar, \$ _____</p> <p>In payment for _____</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p style="text-align: right;">_____ Financial Secretary</p> <p style="text-align: right;">_____ Grand Knight</p> <p>Check No. _____ Date _____</p>	WARRANT VOUCHER	<b>Knights of Columbus</b> _____ Council No. _____	No. _____ Date _____	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT						
WARRANT VOUCHER	<b>Knights of Columbus</b> _____ Council No. _____	No. _____ Date _____														
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT											

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Figure 1 Sample KOFC Warrant Voucher Form (Blue Book)

## Expenditure Request Procedures

Council TR to TR Worksheet		November 21, 2023				
Source	Date	Resp Knight	Type	USD	USD	NOTE
50/50	11/21/2023	FS	Cash/Check	\$ 14.00	\$ 14.00	V1
Helmet (I10)	11/21/2023	FS	Cash/Check	\$ 10.00	\$ 10.00	V1
FOOD (I7)	11/21/2023	FS	Cash/Check	\$ 124.00	\$ 124.00	V1
Spaghetti Dinner	11/21/2023	Cella	Cash	\$ 885.00	\$ 885.00	V2
Spaghetti Dinner	11/21/2023	Cella	Cash	\$ 100.00	\$ 100.00	V2
Pancake Breakfast (I10)	11/21/2023	Marotta	Check	\$ 175.00	\$ 175.00	V3
Pancake Breakfast (I10)	11/21/2023	Marotta	Cash	\$ 844.00	\$ 844.00	V3
KOVAR	11/21/2023	Tim Shea	Cash	\$ 306.00	\$ 306.00	V5
Thanksgiving Basket Donation	11/21/2023	Crowder	Check	\$ 150.00	\$ 150.00	V4
Thanksgiving Basket Donation	11/21/2023	Mailki	Check	\$ 100.00	\$ 250.00	V4
Thanksgiving Basket Donation	11/21/2023	Manion	Check	\$ 125.00	\$ 125.00	V4
Thanksgiving Basket Donation	11/21/2023	Barone	Check	\$ 150.00	\$ 150.00	V4
				<b>Section 1 Total</b>	<b>\$ -</b>	
	MEETING			SubTotal	\$ 148.00	V1
	SPAGHETTI			SubTotal	\$ 985.00	V2
	PANCAKES			SubTotal	\$ 1,019.00	V3
	THANKSGIVING BASKET			SubTotal	\$ 675.00	V4
	KOVAR			SubTotal	\$ 306.00	V5
<b>TOTAL</b>					<b>\$ 3,133.00</b>	

Table 2 TR to TR SAMPLE

## Expenditure Request Procedures

11/21/2023	Council Warrants			
Warrant #	Description		Budget Line #	Amount
	To	For		
8368	Joseph Marotta	Pancake Supplies	F4	\$ 437.51
8369	John Mitros	Meeting Food Supplies	O14	\$ 90.81
8370	A Best Choice Ultrasound and A Best Choice Mobile Ultrasound and Pregnancy Resource Center	Don Mailki - Bingo Funds Pass Through	L9	\$ 1,090.00
8371	Musser Forest	Ed Koucheravy - Christmas Trees	O19	\$ 19,875.00
8372	Cullowhee Mountain Farms	Ed Koucheravy - Christmas Trees	O19	\$ 22,222.00
8379	St Mary Food Bank	Thanksgiving Basket Reimbursement	Pass Thru	\$ 125.00
			<b>TOTAL</b>	<b>\$ 43,840.32</b>

Table 3 FS to Recorder Notification



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## EXPENDITURE CLARIFICATIONS

The following discussion is based on an email from our Council Advocate, Chris Brensy, the Council's Grand Knight, Gordon Goetz, and the State Advocate, Brother John Knox. Brother Knox's responses were provided in two separate emails and have been combined to ensure clarity in the question and in the response.

On Thu, Nov 9, 2023 at 4:24 PM the State Advocate provide the answers to the following questions. **Section 122 (B) of the Laws of the Knights of Columbus** within the Officer's Desk Reference Titled: "**Council Expenditures and the "\$500 Rule"**" provides most of the answers you are looking for. Reference: [K of C Officers Desk Reference - Financial Issues](https://www.kofc.org/apps/oo/cm/en/odr/Financial_Issues/index.html?expandAll) ([https://www.kofc.org/apps/oo/cm/en/odr/Financial\\_Issues/index.html?expandAll](https://www.kofc.org/apps/oo/cm/en/odr/Financial_Issues/index.html?expandAll)).

**QUESTION 1:** When requesting the release of a budgeted item do we need to make a motion?

**ANSWER 1:** *Section 122(b) applies only to funds that are held in the treasury of the council. To the extent that a council raises funds for a specific cause or a recognized charity (e.g., Special Olympics), the council may, by a simple majority vote, and regardless of whether the donation is over \$500, direct that the funds be paid directly to the selected charity or recipient.*

**FURTHER CLARIFICATION:** *A motion is not required to pay for items that **were previously approved in a council budget** presented to the council at a regular meeting (usually this happens early in the Fraternal Year). The council should still inform the membership during the Treasurer/Financial Secretary reports that these items are being paid for during the respective months for their situational awareness and in the spirit of transparency. **If funds are raised for a specific cause, then a simple majority vote is all that is needed to release them to that cause no matter the amount.***

**FURTHER CLARIFICATION:** *Any item from the approved budget may be authorized by the council without a motion. However, the Treasurer may not write a check or make any other kind of payment for this item unless and until a voucher (also known as an Order on Treasurer or a Warrant Voucher) has been signed by the Financial Secretary and the Grand Knight.*

**QUESTION 2:** For a pass through (defined as monies raised for a specific purpose/cause) in excess of over \$500.00 do we need to make a motion and table the motion until the next business meeting?

**ANSWER 2:** *Any expenditure over \$500 that is not in **an approved council budget** or **raised for a specific purpose/cause (like VKCCI or KOVAR)** **must** be voted on twice. This usually includes it being brought up at a **membership meeting**, tabled, and then voted on at the subsequent **membership meeting** once the rest of the council has been informed in writing (usually via email).*

**QUESTION 3:** For the annual Supreme dues and fees at the beginning of the Fraternal year and before the Budget is passed do we need to table those requests until a budget is passed or do we need a motion to suspend the by-laws?

**Answer 3: Per the State Advocate:** *"Expenditures that are owed to the Supreme Council or State Council (usually Per Capita, Culture of Life, PKD, etc.) do not require a motion for the release of funds as they are required and generally are included in the council budget voted on at the beginning of the fraternal year."*

**QUESTION 4 –** Do we need to do an oral roll call of officers do during the meeting?

**ANSWER 4:** *Per the Guidelines for Council Meetings Documentation (10318, as of 23 MAY 2023). The Recorder should note the attendance of council officers and mention it in the minutes. There is no need to spend time on a formal roll call.*