

Offering Count Policy (Example)

_____ Church of (City) , (State)

The offerings of _____ Church of (City), (State) shall be collected under the direction of the Head Usher or his appointee. The monies shall be placed into a moneybag at the ushers' table with no less than two ushers present. One designated deacon shall observe the process. The Head Usher or his appointee shall with one deacon take the monies and place them in the church's key and combination safe. This shall be accomplished immediately following the collection of the monies. At no time is uncounted money to be in the possession of only one person. Only the following individuals have access to the combination of the safe: Head Usher, Assistant Usher, Church Accountant, Financial Secretary, and one or more deacons who do not have access to a safe key. Only the following individuals have access to a key that is required to open the safe: One or more deacons who do not have access to the combination. A key is also in the sole custody of the Church Secretary. It is expressly prohibited that any one individual have access both to the combination of the safe and to a key that is required to open the safe.

The Financial Secretary or his appointee along with a deacon shall remove the money from the safe following the Sunday evening service (during the service when after-church fellowships are scheduled) or, in the case of special offerings (e.g., Wednesday night speakers for whom disbursement must be made immediately), following that service and shall take the money to a secure room. A locking bank bag reserved for coins and keys for locking bank bags that are used to deliver deposits to the bank night depository are also stored in the safe. Special offerings are counted immediately if disbursement must be made immediately. The monies are then returned to the safe for inclusion in the following Sunday evening offering count. At no time is uncounted money to be in the possession of only one person.

The Financial Secretary or his appointee along with two or more deacons shall perform the following sequence:

1. Remove moneybag contents. Make separate count of cash (loose currency and coin) received for any special offering and record it on the Offering Count Report (copy attached). Special offerings received in envelopes so marked (whether the contents were cash or check) or on checks photocopied and carefully labeled as designated for the special offering should *not* be recorded on the Offering Count Report. The church secretary recording donor contributions will calculate a total of special offering gifts received, add that total to the cash (loose currency and coin) recorded on the Offering Count Report, and communicate it to the church accountant for disbursement.
2. Separate a) currency, b) coins, c) loose checks (not in envelopes), and d) offering envelopes.
3. Offering envelopes. Verify the contents of offering envelopes with general and/or designations written on them (place a check mark on the envelope next to the total contribution amount that matches the enclosed gifts).
 - a. For contributions not specifically designated, write the total general fund amount on the envelope, if not already recorded by the donor. Retain the envelopes for the Church Secretary to post to giving records.
 - b. Restrictively endorse these checks. Do not combine them with loose checks.
4. Loose checks. After they are restrictively endorse, loose checks not placed in envelopes are photocopied for the Church Secretary to post to giving records. (Two individuals must remain in

custody of any uncounted monies while one individual is photocopying loose checks). Loose checks related to special offerings must be photocopied separately from general offerings and labeled appropriately.

5. Currency. Unfold and stack currency by denomination to facilitate counting; coins are placed in a moneybag and delivered periodically (at least once a month) to the bank for mechanical counting. A blank deposit ticket is enclosed in the locking bag with coins. The bank counts and deposits the coins, returning a record of the deposit to the Church Secretary.

6. Prepare a calculator tape listing the check amounts.

7. When a counter of currency is satisfied with his count, another counter must recount the currency, verifying the accuracy of the count.

8. When counters of currency agree on the amount, a Cash Report (copy attached) should be completed indicating a) the date of the report, b) the quantities of each denomination of currency, and c) the total currency.

9. One counter must read the *written line* of the check amounts to another counter, who will verify the calculator tape of the checks. The verified tape total should then be entered on the Cash Report.

10. The total amount of the deposit should then be recorded on the Cash Report and on a bank deposit slip.

11. The total deposit amount is recorded on the Offering Count Report and signed by the Financial Secretary and each counter. Should there be an over or short discrepancy discovered by the bank, the Financial Secretary should reconcile the amount with bank personnel. Any discrepancy discovered by the bank and reconciled with the Financial Secretary must also be communicated to the deacons involved with the count who must then re-sign or initial the corrected Offering Count Report.

12. The completed Cash Report original along with the bank deposit slip, calculator tape, and the monies are placed in a locking bank bag and locked in the presence of the other counters. The bank bag key is placed back into the safe before delivery of the bag to the bank. A carbon copy of the deposit slip is given to the Church Secretary accompanied by the signed Offering Count Report. The Church Secretary uses the envelopes and photocopies of loose checks to record donor contributions. Once donor records are updated for that week's giving, the offering envelopes and photocopies of loose checks must be destroyed in accordance with the church's records retention policy.

13. Immediately after the count is completed, the Financial Secretary or his appointee must deliver the locked bank bag to the bank's night depository. Once the offerings are counted and secured in manner indicated above, then a single individual may deliver the bag to the night depository. In any event, the bank deposit must be made each Sunday night. The bank bag is retrieved by church personnel early in the week during normal bank hours.

This policy is intended to outline what needs to be done on a consistent basis. Our goal is to provide accurate counting of the Lord's money and to retain accurate receipts for all currency, coins and checks received in church offerings.

Electronic giving policies ... [to be determined]