

[CHURCH NAME]

Offerings/Contributions Policy (Sample)

What is Offerings/Contributions?

Offerings and/or contributions are revenue received via mail and/or during regular church services. These can be tithes, offerings, gifts, etc. contributed to the church or organization.

Collecting Offerings/Contributions

- Arrive at _____ no later than ____: ____
- Bring briefcase with bank bags and place in the offering counting room rear of the Sanctuary – East Side
- During closing announcements, stage inside the sanctuary with the assigned Police Officer
- Make sure there are appropriate number of ushers for the appropriate service
- Watch offering buckets come across aisles
- Confer with the head usher to get an appropriate bucket count for each service
- Enter counting room with the first usher, the assigned police officer will monitor the door and allow only ushers with badges to enter the counting room
- Make sure at least two ushers remain in counting room until offering is secured in locked bag
- Oversee separation of Connection Cards and Offering
- Confer with head usher to insure all offering buckets are in the offering room and the bucket count is correct
- Retrieve locking zippered bag from briefcase
- Place Tithes and Offerings in locking zipper bag, lock bag in presence of Ushers
- Place locked bag in briefcase, with Connection Cards
- The assigned Police Office will escort the accounting team member to the Accounting office. Place the locked offering bag in the safe and distribute the Connection cards to the appropriate desk
- Repeat above steps for additional services

Posting Revenues

Offerings:

All offerings will remain in locked bank bags in the locked safe until the accounting staff and volunteer counters arrive on Monday morning. Volunteer counters are selected by the Executive Administrator and CFO based on church membership, community standing, previous employment history and availability. A minimum of 2 volunteer counters should be present each week to assist in counting the tithes and offerings.

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Once the Executive Administrator and CFO, staff accountants, and volunteer counters have arrived, the locked box containing the keys to the locked bank bags is to be retrieved by the staff accountants from the locked Executive Administrators office. Please note the Executive Administrator does not have the key to the locked key box stored in his locked office, and the staff accountants do not have keys to his locked office. The blinds should be lowered in the accounting office and the door is to remain closed and locked until all offerings are counted, recorded and deposits are completed and all funds stored in the locked safe in the accounting office.

Remove the locked bank bags from the accounting safe in the presence of at least two staff members and two volunteer counters. Unlock the key box and remove the keys to the locked bank bags in the presence of at least two staff members and two volunteer counters. Sort the offerings by services with each service being counted separately. Empty the locked bags onto the accounting office conference table. Open each offering envelope carefully and intentionally, reviewing the information written on the envelope.

With each gift, you should insure that if the gift is cash, the amount of cash in the envelope matches the amount of offering written on the outside of the envelope. If the amounts match, place the cash in stacks by denomination and the envelope in a stack for processing. If the amounts do not match, have a second counter count the cash. The exact amount of the cash included in the envelope should be noted on the outside of the envelope and the cash placed in stacks by denomination and the envelope placed in a stack for processing.

If the gift is a check, review the check to make sure the check is signed, the amounts written agree, and if there is a designation, it is duly noted. Place the check in a stack for processing and scanning and place the envelope in the receptacle for shredding.

Once all gifts are opened and separated, two persons will be assigned to count all cash gifts. One person should count all cash, record and initial their count on the [Church Name] Cash Worksheet. A second person should re-count all cash and initial the verified by column on the [Church Name] Cash Worksheet.

All checks should be divided into stacks of approximately 25 checks in a batch. Each batch should be added on an adding machine and totaled. The adding machine tape should be initialed by the person adding up the checks and affixed to the front of the batch of checks with a rubber band. The stack of checks should then be re-added by a second, different counter. The second person's adding machine tape should be initialed and added to the stack of checks, which is then set aside for processing.

When all cash and checks have been tallied, a member of the accounting staff will record all batches of cash and checks on the [Church Name] Batch Summary. Each accounting staff member or volunteer will review the batches they have totaled and initial the Batch Summary sheet indicating that the amount recorded on the sheet is indeed the correct amount of the batch.

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One member of the counting team will total all batches from the adding machine tapes attached to the batches and another member will total the batches recorded on the Batch Summary, these two totals must match.

Repeat the above steps for each offering.

Once all offerings have been sorted, counted and recorded, dismiss the volunteers. Each staff accountant will be assigned offerings to process.

All tithes and offerings must be processed using the [Contributions Software Name] Contributions software. A check or cash offering envelope is scanned during the contributions recording process, creating a digital image that is stored on the church's computer server indefinitely. [Contributions Software Name] Contributions records the bank routing number, account number, and check number. The accounting staff member enters the giver's name and amount of the gift. A separate batch should be created for cash and check gifts. Each batch is assigned a unique, sequential number for cross reference in the General Ledger. [Contributions Software Name] Contributions generates a Contribution Deposit List and a Contribution Register for each batch processed.

When all gifts have been entered, the total of the gifts entered into [Contributions Software Name] contributions must equal the total of all batches recorded on the Batch Summary sheet.

Information from each batch should be recorded on a [Church Name] – Deposit Detail. The staff accountant should attach the Contribution Deposit List and Contribution Register along with all batch adding machine tapes to the Deposit Detail which is filed in the filing cabinet in accounting storage.

A deposit slip should be created, using the batch number for all cash and checks in each deposit. The amount of cash must equal the amount of cash recorded on the deposit.

A copy of each Contribution Register along with a photocopy of each check over 1000.00 is provided to the Executive Administrator and CFO to be included in the weekly financial report.

Other Funds

Non-contribution checks and reimbursements should be processed through the [Contributions Software Name] Check Express module. Monies should be categorized by purpose and a deposit detail completed for each category of money. The deposit detail should be assigned a sequential batch number and all information completed on the face of the sheet. Using the unique batch number, record the funds in [Contributions Software Name] in the Check Express Module using the appropriate general ledger coding and description.

The deposit detail, final register generated by [Contributions Software Name] and a photo copy of any checks included in the deposit should be filed in the [Church Name] accounting office. A deposit slip using the batch number should be completed for each deposit.

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Bank Deposits

Bank deposits are made each Tuesday and should include all contributions from the previous weekend and all “other” deposits made for the week. A member of the accounting team will take all deposits to the nearest _____ bank. Upon returning from the bank, each encoded deposit slip should be attached to the corresponding Deposit Detail report and filed in the accounting office.

Signatures

Senior Pastor

Secretary

Revised: _____