

FIRST CHRISTIAN CHURCH

PROCEDURES FOR THE ACCOUNTABILITY OF OFFERINGS

Purpose; To provide guidance for the accountability of offerings both within the atmosphere of a worship service as well as those received during the week by Mail or in person or electronically.

Procedures for inside the sanctuary: the offering whether in a plate in some location in the sanctuary or on the altar will be left until the conclusion of the worship service. At the conclusion of the service, the offering will remain in plain sight of the congregation until it is removed by two people from the sanctuary. They shall take the money to a quiet room such as the library along with a Locked bag, deposit slip and an offering control sheet. They shall separate the various denominations into piles and together count each denomination, marking the amount on the offering control sheet. They will then list the checks with one entering the name, number, and amount and the other observing. They will then total the amount on the offering control sheet, transfer those amounts to the deposit slip, hand place all of the receipts and deposit slip in the locked deposit bag. The offering control sheet will not be locked in the bag but will be given to the appropriate staff person. The bag will be then locked in a safe or secure container until it is deposited.

On the next business day, the staff will take the locked deposit bag to the bank which will continue to account before the deposit comparing that deposit to the deposit slip and issue the staff a deposit receipt.

A discrepancy of \$10 or less will be corrected on the spot. Discrepancies greater than \$10 will be brought to the attention of the two counters, treasurer and a Finance Committee member. There should be an attempt to account for three discrepancy and reconcile the deposit. Once the deposit has been made, a note will be attached to the return deposit ticket with an explanation.

The two people responsible for the offering will rotate, will never serve more than three weeks in a row, we will never serve together more than one time per month, and will not be related.

At no time with change be made or checks cashed from the offering.

Procedures for other offerings:

Offerings by checks mailed in or dropped off at the office will be entered on an offering sheet and deposited with the next major deposit.

When a Cash offering is received, a receipt shall be completed and one copy given to the individual donor and another placed with the offering. The offering control sheet will be completed and the donation deposited with the next major deposit.

Cash or check received from an organization or group will be counted and documented on an offering control sheet. Two members of the group will sign the offering control sheet. The offering will be given to the staff at the next available time, usually Sunday morning.