

COUNTING POLICY
Church Contribution Counting
Policy and Procedures

BETHESDA BAPTIST CHURCH
Carrollton, Georgia

COUNTING POLICY

Shared Custody

Uncounted offerings and other cash receipts of any amount should never be in the sole possession of one individual. At least two persons should be in uninterrupted custody of all uncounted offerings. The principle of shared custody should be followed without exception.

Dual Signatures

Utilizing a count sheet and sealable count bag supplied by the church, at least two counters should certify by virtue of their signatures:

- Amount: The amount of each offering count on the count sheet and bag
- Procedural Diligence: The faithful observation of all offering count procedures on the count sheet and bag

Counter Qualifications

Only certain select people are available candidates to count and validate church funds; they must meet the following criteria:

- Church Staff Protection: An individual responsible for the disbursement of church funds should not also be a custodian of uncounted offerings. This includes the Church Treasurer and Secretary.
- Familial Relationships: All offering counters should be unrelated members of the church having reputations for Christian maturity and prudence. All offering counters should be appointed by action of the church or its leadership.

Offering Exchange

All disbursements of funds should be made by check or from a petty cash fund (for trivial amounts). No disbursements should be made directly from undeposited receipts. This policy exists to protect against one primary example: A member cannot give a check to the general offering and ask for change back. This is a direct violation of IRS law as it credits a member more deductible credit than he/she actually has given to the church.

Tithes & Offerings Procedure:

All collected offerings should be brought to the counting room in dual custody by two counting team members; all cash must be counted and recorded on the count sheet as well as records of any claimed cash given in form of envelope so that the contributor may receive due credit. Checks must be counted and noted on the count sheet. Once both cash and check have been counted, verified, and count sheet signed by both members; the envelope is to be sealed with the count sheet in the count bag, signed again by both members and placed in the safe drop box in the counting room.

Wednesday Night Meal Funds Procedure:

Dual custody applies. All paid amounts are not under IRS non-deductible law. Cash is to be counted and recorded of total amount on the count sheet and count bag. Checks are to be counted and recorded of total amount on the count sheet and count bag. Once both cash and

Wednesday Night Meal Funds Procedure Continued:

check have been counted and verified and count sheet signed by both members, the envelope is to be sealed with the count sheet in the count bag, signed again by both members and placed in the safe drop box in the counting room.

Youth Cafe Funds Procedure:

Dual custody applies. All paid amounts are not under IRS non-deductible law. Cash is to be counted and recorded of total amount on the count sheet and count bag. Checks are to be counted and recorded of total amount on the count sheet and count bag. Once both cash and check have been counted and verified and count sheet signed by both members, the envelope is to be sealed with the count sheet in the count bag, signed again by both members and placed in the safe drop box in the counting room.

Any Other Forms of Counting:

Dual custody applies. All paid amounts may or may not be under IRS non-deductible law. All cash must be counted and recorded on the count sheet as well as records of any claimed cash given in form of envelope so that the contributor may receive due credit. Checks are to be counted and recorded of total amount on the count sheet and count bag. Once both cash and check have been counted and verified and count sheet signed by both members, the envelope is to be sealed with the count sheet in the count bag, signed again by both members and placed in the safe drop box in the counting room.

This Page Intentionally Left Blank