BEST PRACTICES FOR HANDLING CHURCH OFFERINGS

PURPOSE:

To ensure that all offering contributions — and other collections related to church worship services, fundraising events, activities, etc. — are handled with financial and spiritual integrity. These procedures are put in place to protect the church, staff, and volunteers.

SAMPLE POLICY:

1. First and foremost, it is important for those who handle offerings, account ledgers and the like, to pray and give thanks to God for the resources He provides for the church.

> *"Holy and loving God, we give you thanks this day for the gifts You have given us through your faithful servants. May we always recognize that You are the source of all good gifts, and all that we have is provided by Your generous care in our lives. We pray for our congregation, that each person would know and trust You, and recognize Your divine providence in their families, work, church, and the world. May all that we have, and all that we are given, be received with gratitude and joy. May we be generous givers as You have been overwhelmingly generous to us. In Jesus' name we pray. Amen."*

2. When money is received for any reason through offerings, functions or events etc., it should be placed in the church's depository safe or other secure place as soon as possible.
3. At least **two** people should be present when any funds are received, sorted, counted, placed in or out of the safe, or otherwise handled.
4. The **Weekly Income Record Form** is to be used to specifically identify and record all income received by the church.
5. Responsibilities for recording and reconciling cash will be seperated. Counters will count the offering and a financial secretary will record the offerings.

6. It is the responsibility of the treasurer or office administrator to inform and train volunteers regarding cash handling procedures — and to ensure that these procedures are followed when funds are collected for a ministry area.
7. One staff member is ultimately responsible for all funds received.

SAMPLE PROCEDURE:

A. OFFERINGS – General Procedures

Step 1: Pre-selected and trained ushers or servers gather in the back of the sanctuary to prepare for the collection of tithes and offerings. The head usher counts the number of offering plates before collection begins. One usher will observe the collection from a vantage point in the back of the sanctuary as the offering plates are passed down each row.

Depending upon local custom:

1. The offering plates are received at the altar by an acolyte or pastor, or both, and placed on a side table or the altar itself. These will be collected by the counters immediately after the worship service and placed in a secure place for later counting. It can also be counted immediately.
   OR
2. Once the offering plates have been collected, the head usher and a second usher immediately carry the offering plates into the secured collection room to be counted by the counters.
3. Counters shall keep the envelopes of all gifts and give those to the financial secretary. These shall not be discarded until after tax season in case there is a discrepancy with a member's gifts.
4. If there are cards or other non-monetary items in the baskets, they may be carefully removed at this time and be given to the pastor.

B. COUNTING:

SUNDAY COUNTING:

1. Offerings are taken into a secure counting room.
2. The volunteers will sort and count the offering. They will then prepare and sign bank deposit slips in duplicate based on the established counting procedures. If security cameras are available, they will record the entire process. At least two people must remain with the offering at all times until it is counted, verified, recorded, deposit slips are completed, and the offering is placed into a locked bank bag and delivered to the bank.
3. Once the offering is counted and recorded for the treasurer and financial secretary, results of the count shall be given to both persons in writing. (If counting happens on Monday, skip to "**Monday Counting" below**)
4. All counting will be completed and recorded before accounting inputs, scans or processing any of the contributions into the system. When the process is complete, one copy of the deposit slip is given to the treasurer and the original is placed in the locked bank bag with the deposit. The deposit will be placed in the safe until it is taken to the bank for deposit.
5. If there is reason to do so, a separate bank bag may be used in the case of multiple services. If so, each bag will be labeled with location and service time.
6. The locked bank bags are immediately placed in the depository safe located in the church building by the head usher.
   OR
   The locked bank bag will be taken directly to the bank's secure deposit box immediately.
7. ***In no case*** shall a counter/usher/pastor/financial secretary/treasurer keep the locked bank bag over night. This must be deposited as soon as possible after the worship service or event.

MONDAY COUNTING:

1. All offerings will remain in locked bank bags in the locked safe until both the accounting staff and volunteer counters arrive on Monday morning (or Tuesday, after a Monday holiday).
2. Two counters will remove the locked bank bags and any other deposits from the safe. The money will not be removed from the safe

until at least two people are present. The individuals with access to the safe will not have access to the keys for the locked bank bags.

3. The locked bank bag will be taken to the bank's secure deposit box immediately.

C. OFFERINGS – By Mail

1. Tithes, offerings, and gifts may be received via the U. S. mail. All mail is to be removed from the mailbox by the receptionist and any monies given is to be date stamped and sorted.
2. All mail containing gifts and offering will be reviewed by the treasurer and checks will be placed in the depository safe after review.

D. OFFERINGS – Youth, Children and Early Childhood Programs

1. When offering is received, two adult leaders will take it immediately into the secured collection room. In the Early Childhood area, children often give their offerings at the door of their class. In this case, two adults, assigned by the ministry leader, should collect from the various receptacles at the end of the day and then take it to the secured collection room. The adult leaders will place the money in a locked bank bag that is clearly designated on the outside of the bag for the specific Youth, Children's or Early Childhood ministry. The locked bank bag is placed in the depository safe.

2. The money will be removed from the safe along with the regular weekly offering each Monday morning and will be counted and deposited as noted under "Offerings – General."

3. When funds are collected for outside ministries supported by the Youth, Children or Early Childhood Departments, such as another charity, the funds should be counted and placed in an envelope with the amount, date, accounting number, and ministry clearly marked on the outside of the envelope. The envelope should be sealed and placed in the locked bank bag along with the regular offerings and then deposited in the depository safe. The funds will be removed on Monday along with regular offerings.

**Perhaps add a statement about following these practices for the benefit of the Gospel, and thank readers for reading and following it. **

This document is based on a Cash Handling Policy sample from Transformational Ministries and is simply a sample to get your congregation started in thinking about such policies and procedures that will protect staff, volunteers, and the church from financial malfeasance (August 2022).