

## **COUNTING COMMITTEE**

**Membership:** The Counting Committee shall consist of not less than nine adult persons. The term for the committee chairperson will be one year, and he/she may be re-elected. The following shall not be members of this committee: treasurer, assistant treasurer, financial secretary, and assistant financial secretary.

**Meetings:** Each September all committee members will meet for the specific purposes listed in the Counting Committee Procedure Handbook. Thereafter, meetings will be held at the discretion of the committee chairperson, but not less than once per quarter.

**Purpose:** The Counting Committee shall count all offerings received by the church, make deposit of these offerings, distribute the required records, and obtain sufficient bank deposit bags with which to make the required deposits.

### **Responsibilities:**

1. There shall be a minimum of two persons assigned to count each Sunday.
2. Committee members are responsible to be familiar with all of the procedures contained in the Counting Committee section of the Church Committee Handbook and the counting procedures contained in the Counting Committee Procedure Handbook.
3. The committee chairperson shall be responsible for assuring that the procedures that apply to this committee are faithfully carried out.
4. The specific procedures to be followed are found in the Counting Committee Procedure Handbook and must be followed to ensure strict financial accountability.

### **Counting Committee**

Upon recommendation of the church nominating committee the church counting committee should be elected annually. The number serving on this committee may vary according to the size of the church membership; however, it should be large enough so that at least three members will always be present to assist in counting the gifts received during the Sunday services. For proper internal control, the financial secretary and the treasurer should not serve on the counting committee.

### **Responsibilities of the Church Counting Committee**

The church counting committee should be responsible for counting all monies received during all church services. After the count has been made, the committee prepares detailed deposit slips, makes bank deposits, and forwards copies of the deposit slips and the summary of receipts record to the treasurer. The committee also marks and arranges members' offering envelopes in numerical or alphabetical order, as previously decided, for the financial secretary or other person responsible for recording members' gifts.

The Sunday School Offering – Members' gifts should be received in envelopes. After recording class/departments information, unopened members' envelopes should be placed in a large envelope, sealed, class/department information recorded on the outside, and delivered to the Sunday School general secretary. After Sunday School records have been completed, the total

Sunday School offering should be received by the church counting committee. If it is safe to do so, place the offering in view of the congregation, usually with the offering plates near the pulpit. If this is not practical, or when there is an early worship service prior to Sunday School, the offering should be handled in the safest way possible.

Worship Service Offering (Morning and Evening) – Gifts remain in the offering plates in the sanctuary until the end of the worship service. At least two members of the counting committee, seated near the front of the sanctuary during the worship service, will pick up the offering immediately following the service and take it to the counting committee room. This room should be as secure as possible. All offerings should be counted, including the Sunday School offerings.

### Envelope Sorting

1. Separate loose offering from the envelopes.
2. Count the loose offering and record the amount.
3. Separate budget offering envelopes from any special offerings envelopes.
4. Open each envelope, remove the money, and verify the amount enclosed with the amount on the face of the envelope. If there is a discrepancy or if the figures are not legible, record the amount in red on the upper right corner of the envelope.
5. Add the amounts on the budget offering envelopes, using the corrected amount where applicable, and record the total.
6. Add the amounts on the special offering envelopes and record the total.
7. Checks not enclosed in envelopes should have an envelope prepared for the person who signed the check. This will ensure the amount being credited to the individual's record.
8. Separate the cash from the checks and fill out a deposit slip.

(Note: The counting committee should not "cash" checks to accommodate members that are made out to the church. If checks are cashed, they should be made out to "cash." Some people dishonestly use canceled checks made to a church as a receipt for charitable contributions for income tax purposes.)

### Envelope Arrangement

1. Arrange offering envelopes in numerical order. This will automatically arrange church families together.
2. If numbered envelope packages are not used, arrange envelopes alphabetically by families.
3. Arrange all special offering envelopes and miscellaneous offering receipts alphabetically.

### Depositing

1. After counting the money, make deposit slips in duplicate. This is a safety procedure.
2. The money with the original deposit slip should be taken to the bank and placed in the off-hours depository. At least two members of the counting committee should make the deposit.
3. The duplicate deposit slip should be given to the church treasurer.
4. The same depositing procedure should be followed for afternoon or evening service. Never take the receipts home. Never place the receipts in a safe at the church.

## Bonding

Every member of the church counting committee should be bonded for their own protection and for the protection of the church.