Church Contribution Counting Manual

For [Church Name]

Approved [Date]

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To uphold integrity, accountability, and transparency in handling, counting, and depositing financial contributions received during worship services or events.

Guiding Principles

- Integrity: Stewardship demands honesty and accuracy.
- Accountability: Protect volunteers, staff, and the church from undue risk.
- Confidentiality: Respect each giver's privacy.
- **Compliance**: Follow IRS, state, and internal financial controls.

22 Counting Team Requirements

- Minimum of two unrelated people per counting session.
- Counters must be screened and approved by the finance team or church board.
- Team members may not be related to the treasurer, pastor, or each other.
- All team members sign a confidentiality and conduct agreement.

X Supplies Checklist

- Sealed offering bags or lockbox
- Count sheets with line items for cash, checks, and designations
- Printing calculator with tape
- Deposit slips
- Pens and highlighters
- Locking deposit bag or safe

Counting Procedures

1. Receiving Offerings

- Collected by ushers and placed in locking or tamper-evident bags.
- Bags stored securely and unopened until count time.

2. Counting Process

- Count in a secure, private space free from distractions.
- Sort offering by:
 - Loose cash
 - Loose checks
 - Enveloped cash

- Enveloped checks
- Specially designated offerings (e.g., Missions, Benevolence)
- Tally and record each category using the count sheet.
- Dual verification: counters compare tapes and initial totals.

3. Documentation

- Fill out a count sheet with:
 - Date, service time, categories
 - Tally totals and signatures of both counters
- Include notes about unusual contributions (foreign currency, unmarked envelopes, etc.).

4. Depositing Funds

- Prepare a deposit slip that matches the count sheet.
- Lock funds in deposit bag and place in drop-safe or deliver directly to the bank.
- Attach backup materials (copy of deposit slip, count sheet, envelopes) for treasurer review.

Weekly Reconciliation

- Treasurer or designee cross-checks:
 - Deposit slips
 - Bank statements
 - Financial ledger entries
 - Contribution records by donor

Best Practices

Do:

- Work in pairs (never alone)
- · Use the count sheet and verify totals
- Lock up funds immediately after counting
- Report discrepancies to the treasurer

X Don't:

- Take offering bags home
- Make change from the offering
- Discuss individual contributions
- Leave the count room unattended
- Only have one person counting

Training & Oversight

- Counters will receive annual training sessions that include reviewing this manual and completing a quiz to assess understanding.
- There may be periodic spot checks by the finance team or designated auditor.

• This policy will be reviewed and updated every two years by the finance team, or as needed.

Appendices

- A. Sample Church Offering Count Form
- B. Training Quiz (5 Q&A and 5 T/F)
- C. Offering Counter Confidentiality Agreement
- D. Incident Report Form

Appendix A: Sample Church Of	ffering Count Sheet
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Editor Note: Here's a sample **Church Offering Count Sheet** that aligns with the policies and procedures noted in this manual. You can customize it to suit your church's needs.

Church Name:		
Date:		
Service Time: ☐ 8:00am ☐ 10:30ai	n □ Other:	
Counters Present:		
1	2	

OFFERING SUMMARY

	COIN	CURRENCY	CHECKS	TOTAL
LOOSE OFFERING	\$	\$	\$	\$
ENVELOPE OFFERING	\$	\$	\$	\$
Cafe	\$	\$	\$	\$
Connect Merch	\$	\$	\$	\$
Other Income	\$	\$	\$	\$
Other Income	\$	\$	\$	\$
TOTAL DEPOSIT	\$	\$	\$	\$

SUMMARY OF LOOSE CHECKS

AMOUNT	DISTRIBUTION	CHECK#	DONOR'S NAME/ADDRESS
\$			
\$			
\$			
\$			
\$			
\$			
\$			
\$			
\$			
\$			

★ Notes or Irregularities (Use this space to record anything unusual—foreign currency, unsealed envelopes, unclean		
designations, etc.)		
A 17 10 11		
ir VerificationTapes Attached: □	Ves □ No	
•	and Verified by Both Counters: ☐ Yes ☐ No	
Deposit Slip Comp	_	
 Funds Secured in L 	ocking Bag: □ Yes □ No	
Signatures:		
Counter 1:	Date:	
Counter 2:	Date:	

Appendix B: Church Offering Counter Quiz

Purpose: This quiz tests volunteers' knowledge of proper counting procedures. It's designed to reinforce best practices while keeping training engaging and practical.

Instructions: Choose the best answer for each question. Discuss results as a group to clarify any gaps in understanding.

Multiple Choice

1. How many people should be present during the counting of offerings?

- A. One trusted treasurer
- B. Two unrelated people
- C. The pastor and a deacon
- D. Anyone available

2. Which of the following is not an acceptable practice when counting offerings?

- A. Using a calculator with tape for transparency
- B. Making change from the offering
- C. Signing the count sheet
- D. Verifying deposit totals

3. Loose checks should be:

- A. Added to the loose cash total
- B. Recorded with the envelope totals
- C. Counted and listed separately
- D. Stapled to the deposit slip

4. What should happen if a discrepancy is found during counting?

- A. Adjust the numbers to match
- B. Discard the questionable funds
- C. Notify the treasurer or financial officer
- D. Recount privately and correct it without telling anyone

5. Which items should always be in the counting room?

- A. Candy and coffee
- B. Cell phones and personal bags
- C. Count sheets, pens, calculator, deposit bag
- D. Donation receipts for members

True/False

- 6. **T/F:** It's okay for a single counter to take the offering bag home if others are unavailable.
- 7. **T/F:** Counters should never discuss individual giving information.
- 8. **T/F:** All offerings must be deposited within two weeks.
- 9. **T/F:** Funds should be counted in a private, secure space.
- 10. **T/F:** Counters should document the purpose of designated gifts.

answer Key

Question Answer

1	В
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2 B

3 C

4 C

5 C

6 False

7 True

8 False

9 True

10 True

Appendix C: Offering Counter Confidentiality Agreement Church Name: _____ Counter's Full Name: _____ Date: **Purpose** This agreement affirms the importance of confidentiality, integrity, and trust as you serve on the offering counting team. Your role directly supports the church's commitment to faithful stewardship and financial transparency. **Agreement Terms** As a designated offering counter, I agree to the following: 1. Confidentiality o I will keep all contribution information—whether by cash, check, or envelope—strictly confidential. I will not share or discuss donor information or giving amounts with anyone outside the designated financial administration team. I will count offerings only in the presence of a second counter and will never handle funds alone. I will complete and sign all count sheets honestly and thoroughly. 3. Security o I will ensure all contributions are handled with care and deposited or secured according to church policies. I will not remove offerings or records from church premises without written approval. 4. Professional Conduct o I will remain impartial, respectful, and cooperative during all counting sessions. o I will immediately report any discrepancies or concerns to the treasurer or designated financial officer. Duration This agreement remains in effect during and after my service as a counter. I understand that a breach of this agreement may result in dismissal from counting duties and other appropriate action. Signature of Counter: _____ Date: ____

Witness (Finance Team or Treasurer): ______ Date: _____

Appendix D: Church Offering Counting – Incident Report Form
Church Name:
Date of Incident:
Service Time: □ 8:00am □ 10:30am □ Other:
Person(s) Involved:
 Name(s): Role(s): □ Usher □ Counter □ Treasurer □ Other:
 Role(s): □ Usher □ Counter □ Treasurer □ Other:
Location of Incident:
🗐 1. Description of Incident
(Provide a detailed explanation of what occurred. Include what was discovered, who was
present, and how the issue was identified.)
2. Type of Incident
(Check all that apply)
☐ Unsealed offering bag
☐ Missing funds
☐ Mismatched totals
□ Inappropriate handling (e.g., alone, discussing gifts)
Lost check or envelope
☐ Counter misconduct
□ Security concern
□ Other:
🚡 3. Immediate Actions Taken
☐ Recounted funds
□ Notified treasurer
☐ Completed count with additional verification
☐ Held funds for review
☐ Filed additional documentation
□ Other:

✓ 4. Signatures & Reporting

Reporting Person: Name:	
Signature:	Date:
Second Verifier or Witness (if application Name:	<u>, </u>
For Internal Use Only Treasurer/Finance Committee Note	es:
Date Reviewed:	Follow-Lin Actions: