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PROCEDURE FOR COUNTING OFFERING

(Note: Offerings must always be counted by two or more individuals. Church Treasurers must not take offerings home or count offerings by themselves.)

1. All **Loose Offerings** (*Divine Worship Service, Sabbath School, AYS, Prayer Meeting, etc.*) are **counted** and **tithe envelopes are prepared for each offering**:
 - a. Use the Sunset Calendar to indicate on the tithe envelope the purpose of the loose offering collected during the Divine Worship Service (*i.e.: local church budget, conference advance, etc.*).
2. All counters (*approved by the church*) open the tithe envelopes in the offering plate:
 - a. **Envelopes are initialed** by counters.
 - b. Counters **indicate** if the offering in the envelope is in the form of a **check or cash**.
 - c. The **check(s) number(s) must be written** on the tithe envelope.
 - d. All **envelopes must be dated**.
3. All **Tithe Envelopes** are added on the adding machine (*this should be the total deposit*):
 - a. The date is written on the adding machine tape.
 - b. The tape is kept with the tithe envelopes.
4. All **Checks** are **added** on the adding machine.
5. All **Cash** is written on the **Offering Count Worksheet**:
 - a. **Coins plus Currency equal Total Cash**.
 - b. All **counters initial** the Offering Count Worksheet.
6. **Add the Total Checks plus the Total Cash** on the Offering Count Worksheet, this amount must **equal the Total of the Tithe Envelopes** on the adding machine tape.
7. The Deposit Slip is prepared:
 - a. List coins, currency and checks.
 - b. Add the amounts on the deposit slip and write the total.
 - c. The total on the deposit slip must equal the total of the Tithe Envelopes.
8. A log is kept in a secure place at the church of the funds deposited: cash, checks and total.
9. Put a rubber band around the envelopes and file them. (*At the end of the month place a rubber band around the four or five weeks of envelopes for the month, and file.*)
10. The offering is taken to the bank and deposited. (*Offerings must be deposited weekly.*)
(*Churches are encouraged to use banks that have a Night Deposit Drop.*)