

GUIDELINES for COUNTERS and OFFERING DEPOSITORS

MONDAY MORNING

1. Each Monday, at least two offering depositors of Metropolitan accurately sort, count, collate, record and deposit the Sunday offering into the bank.
2. The blue deposit bags, bank deposit book and the Church envelopes that have been numbered from the previous week are retrieved from the floor safe in the Church office. These along with a brief case containing supplies along with adding machines are taken to the Guest Conference Room where the accounting is done.
3. Once the blue deposit bags have been opened, each bag is sorted separately into loose collection, numbered envelopes, visitor envelopes with identifying names and visitor envelopes with no identifying names. Multiple envelopes with the same number are combined into one envelope. The visitor envelopes with no identification are opened and the contents added to the loose collection. The numbered envelopes are merged with the envelopes that have been numbered from the previous week and sorted into numerical order for processing. The visitor envelopes with identification are returned to the church office to be numbered immediately. If circumstances do not allow for immediate numbering, they will be processed the following week. If there a special envelopes (Easter, Anniversary, Christmas), they are processed separately.
4. Procedures are carried out to generate 2 deposits (3 if there are special envelopes):
 - a. Loose offering from BOTH services
 - b. Offering inside regular envelopes from the 9:30 and 11:00 service
Offering inside the special envelopes from BOTH services
5. Deposit slips for these 2 (or 3) deposits are completed, verified and the deposits taken to the bank. The deposit book containing the duplicate copy of the deposits is returned to the Church office.

Accounting Procedure

After the envelopes have been sorted into numerical order, they are opened and the contents recorded on the front of the envelope. The amount is followed by a C if a cheque is used. Any discrepancies are initialed by two offering Depositors. Cheques are examined for date, signature and amount. An addition machine tape is then generated listing the following:

1. The contents of each envelope and a total
2. Cheque amounts and a sub total
3. Cash amounts
4. A grand total of cheques and cash

Once the totals balance, the cheques are stamped and the bank deposit slip of cheques, bills and coins is made.

Related Metropolitan Policies

- Offering Policy
- Risk Management Policy

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Approval Meeting of the Board of Elders:	April 2019
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Committee Responsible:	Offering Depositors