Contributions & Gift Handling

When receiving and handling cash contributions:

1. There should be a minimum of two people pre-approved by the Chief Financial Officer with contributions and gifts at all times.
2. The contributions and gifts need to be counted in a secure area.
3. Counter teams should be rotated, avoiding pairing up the same partners and ensuring the same people count on different weeks of the month.
4. The Contribution/Receipts Log and Deposit Form should be completed in ink and signed by each counter present.
5. The cash portion should be deposited right away to minimize the risk of loss, and the check portion should be deposited as soon as possible to allow them to be used in the posting process.
6. Cash received should never be used to cash checks or pay for expenses, but should, instead, be deposited in full.

In addition, the following policies apply to the handling of received income:

1. Income should not be stored in any portion of Our Ministry’s premises other than the safe.
2. The secure area where funds are counted and prepared for deposit must remain locked during that process. Church staff is not allowed to access the room until the process is complete.
3. All of the income received through any process (contributions, fees, registrations, sales, etc.) should be sealed with supporting documentation (deposit forms, etc.) in an appropriate pouch and delivered to the Accounting Office.

**Transportation of Deposits**

To protect Our Ministry’s staff and volunteers, contributions must be handled in the following manner:

1. Anytime money is being transferred, whether on-site or off-site, a minimum of two people should be involved.
2. If deposits are made without the benefit of an armored car, the procedures are:
   1. The deposit will be placed in a common container that doesn’t allow others to see its contents.
   2. The process will always involve two cars.
   3. The deposit time and the route taken should vary from week to week.
   4. Both drivers will leave the church together, one behind the other.
   5. The depositor is to drive in the first of the two cars and must have a working cellular phone.
   6. The second car will follow the depositor’s car for security purposes, and the second car must have a working cellular phone.
   7. Both drivers should have each other’s phone numbers programmed into their phones.
   8. Both drivers will enter the bank together (or remain together while the deposit is being made).