

Finance Procedure	LOUMC-FIN-001	Rev. No. 2	Page 1 of 3
Title: Handling of Church Offerings		Approved by/Date:	
		Effective Date: 5/1/2024	
		Review Date: 5/1/2025	

Revision No.	Description of Change	Pages Affected
2	Change Church Council to Church Council, minor edits	All

Authority

The current Book of Discipline states:

¶258.4(c)	<i>The committee on finance shall establish written financial policies to document the internal controls of the local church. The written financial policies should be reviewed for adequacy and effectiveness annually by the committee on finance and submitted as a report to the charge conference annually.</i>
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Purpose

The purpose of this procedure is to define requirements for handling Sunday School and church offerings. Any receipts associated with suppers, bazaars, fund raisers, etc., should be handled with a similar level of care, but do not fall under the specific requirements of this procedure.

1. General Requirements for Handling of Church Offerings

- 1.1 Offering Handlers are volunteers approved annually by the Church Council.
- 1.2 Offering Handlers work under the supervision of the Church Council.
- 1.3 Handling of offerings must be conducted by at least two Offering Handlers who are not related or living in the same household.
- 1.4 If only one Offering Handler is available, offering handling must be observed by a member of the Church Council.
- 1.5 Offering Handlers may be removed by the Church Council for cause (e.g., malfeasance, unreliability, incompetence, or repeated violation of procedural requirements).

2. Church Safe Combination Control

- 2.1 Only designated Offering Handlers, the Church Secretary, the Sunday School Superintendent, and the Church Council Chairperson are authorized to possess the combination to the church safe.
- 2.2 The combination to the church safe must be changed annually during the first week of January by the Sunday School Superintendent. The Sunday School Superintendent must discretely inform the other authorized personnel of the new safe combination without delay.
- 2.3 The safe combination must be changed by the Sunday School Superintendent within one week of any personnel changes of those authorized to possess the safe combination. The Sunday School Superintendent must discretely inform the other authorized personnel of the new safe combination without delay.

3. Handling Requirements for Sunday School Offering

NOTE:

The following actions are to be performed by the Sunday School Superintendent or designee.

- 3.1 Collect offerings posted from each class during the Sunday School hour.
- 3.2 Count and record the Sunday School offering for use by the Counting Team.
- 3.3 Place the Sunday School offering and the record of the amount in the bag provided for that purpose.
- 3.4 Place the Sunday School Offering bag in the deposit bag and place in the church safe.
- 3.5 Lock the safe.

4. Handling Requirements for Church Service Offering

NOTE:

The following actions are to be performed by two Offering Handlers immediately following conclusion of the church service.

- 4.1 Collect the offering immediately following the church service
- 4.2 Place the offering in a deposit bag.
- 4.3 Place the deposit bag in the church safe.
- 4.4 Lock the safe.

