

# Counting Committee Mandate

## Preamble:

The Counting Committee (Committee) will consist of the Church Treasurer (Treasurer), a Deacon and at least six other members of the congregation. After Council approval of the names, the Committee will recruit the six other members from the congregation. One of the members will be designated as the coordinator. The head of the Committee will be the Treasurer.

The Committee will count the budget and all collections once per month as a rule (sometimes twice/month); contributions from diaconal collections are forwarded to the Diaconal Treasurer.

The procedure of the handling of Budget Envelope Distribution and Tax Receipts are also part of this mandate.

## Rules:

1. The fireproof safe shall never be opened unless **at least two** members are present.
2. The Deacons should change the combination of the safe each year as new Deacons are installed. Only the Deacons and the Committee members need to know one of the two combinations. A record of who has which combination should be recorded by the head of the Committee.
3. All the members of this Committee must treat all contributions as confidential.
4. All envelopes must be kept in a secure place for a minimum of six years.
5. Two members of the Committee must accompany any deposits to the bank.

## Budget Envelopes:

This counting group shall consist of four people.

### Procedure:

1. Envelopes are to be sorted by envelope number and put in numerical order. All the envelopes will be kept even if they are empty.
2. The first person will open the envelopes and place the money on top of the envelope and pass it along to the second person.
3. The second person will count and write the amount on each envelope. Any envelope with nothing in it is to be marked "empty". If there is more than one envelope with the same number, these envelopes will be stapled together and the total marked on the top envelope. This envelope(s) together with the total cash and cheques will be passed to the third person.
4. The third person will verify the amounts on the envelopes with the actual cash and/or cheques and pass them to the Treasurer. The third person also sorts the cash and keeps a running total of the cheques via adding machine tapes. The bank requires this tape of the cheques. The tape should be totalled approximately every 15 cheques and attached to those cheques. These lists of the tapes are also helpful to find errors in the event of not balancing.
5. The treasurer will record the total amount marked on the front of the envelopes on a form designated for this purpose beside the corresponding number. (The treasurer will keep records of all the budget donations in a secure place and copies thereof in a location other than that of the original records.)
6. Once the Treasurer's total and the deposit total balance, the budget donations will be made ready for church bank deposit. Deposit slips are prepared in duplicate and must be verified and signed by two persons. The deposit bag number slip needs to be stapled to the deposit slip. The top copy is put in the deposit bag and the second copy is forwarded to the Bookkeeper along with the counting report. The deposit will be brought straight to the bank and placed in the night deposit box.
7. The Pre-Authorized Remittance (PAR) program basically runs by itself. Once the donator has filled out the PAR form with a cancelled cheque, the Treasurer will notify the Burlington office of such via email with all the particulars. From there the money is withdrawn from the donor's account on the 20<sup>th</sup> of each month. The Treasurer will notify the Bookkeeper of the total amount at the end of each month.

### **Collections...envelopes and Birthday Fund envelopes:**

This counting group shall consist of 4 people.

#### Procedure:

1. Only one collection is to be done at a time and envelopes are sorted in numerical order. A second collection cannot be started until the first one is completed. Any envelope with a different date than the collection will be moved to that collection. This does not apply if it is marked for a specific cause. All the envelopes must be kept for a minimum of six years in a secure place even if they are marked "empty".
2. Envelopes will be opened by the first person (starting with the most recent collection) who will pass them on to the second person. The contributions of that envelope will be recorded on the front of that envelope. The cash and envelope will be passed on to the third person. Envelopes with nothing in it will be marked "empty". The Treasurer requires this data of the monies received in the envelopes for the purpose of issuing tax receipts.
3. The third person will verify the amount marked on the envelope and sort the bills.
4. The fourth person will count and roll the coins. At the end of the count, the third person will start the deposit while the first and second persons count the bills. The bills must be double counted. The third person can now complete the deposit.
5. Any cheques that are written directly to the cause are passed on to the deacons for processing.
6. The bank deposit slip must be verified and signed by two people with the cause of that collection recorded clearly on the bottom of the deposit slip. Both copies are put into the deposit bag and deposited into the appropriate bank account by two members of the Committee.
7. The appropriate bank account can be determined from the annual collection schedule, which indicates either a 'D' for Deacon account or a 'C' for Church account. Care should also be taken that donations to a collection from a previous month are deposited to the correct bank account. A separate envelope is given to the Bookkeeper (for the bulletin and accounting purposes). A copy of this deposit is given to the Deacons Treasurer after the bank deposit has been made.
8. Missions (Birthday Fund): This cause is to be counted, recorded into the Missions Committee Fund within GCRC's books. The recorded amount will be passed on to the Treasurer of the Missions Committee. Amounts with names or envelope numbers are recorded by the GCRC Treasurer for the purpose of issuing tax receipts.
9. The person designated to record the contributions from collections will forward their data to the Treasurer at least once every three months.

### **Budget Envelope Distribution:**

The Treasurer will issue new budget envelopes to all confessing members of the Christian Reformed Church of Georgetown each year, a week before January 1 of the New Year. Members who have had no contact with the church for three years will no longer be issued envelopes. This only applies if the district elder is in agreement with it.

An Elder or Pastor may request envelopes for a new member. This will be accompanied with a letter explaining how our envelope system works. A parent may also request envelopes for their child(ren).

The Treasurer is responsible for keeping track of who has what envelope number. The Treasurer and/or designate, are the only persons who need to know the complete list of members and envelope numbers.

### **Tax Receipts:**

Tax receipts will be issued annually by the Treasurer by the second week of February. This will give enough time for any NSF cheques to come back to the Treasurer and update the contributions of individual(s). Tax receipts may be issued in the current year if the need arises but it would be best to issue receipts together when all the donations are in. Copies of these receipts must be kept in a secure place for a minimum of six years.