

## **COUNTING THE OFFERING AND THE TREASURER'S HANDBOOK**

January 29, 1995

From:

The Pastoral Charge Oversight Division – Lambton Presbytery

To:

Ministers, Treasurers and Official Boards

In the course of our pastoral oversight visits it has been noted that a number of congregations have the collection/offering counted and recorded by one person. It is important to note that this is contrary to accepted accounting procedures as well as Church practice and it also puts the counter and treasurer at unnecessary risk.

The correct procedure for counting and recording the Sunday and other collections is detailed in "The Treasurer's Handbook." It states, *"There should always be at least two people (unrelated) counting and checking the offering. This ensures the accuracy of the count and protects those who do the count, should any questions arise. This is especially important in opening and checking envelopes."*

These instructions as well as further information on how to record the offering are found in section TH-50-01f. of The Handbook for Church Treasurers. If you do not have a handbook, please contact the financial Officer at the Department of the Treasury, The United Church of Canada's National office.

We would appreciate confirmation from all congregations that this procedure is being followed or will now be implemented as well as confirmation that all congregations have a copy of The Handbook. Please send your confirmation to the Pastoral Charge Oversight Division.

Thank you for your attention to this very important matter.

Rev. Blair Corcoran – PCO Convenor