Offering Collection and Count Procedures
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Having attended and ministered to several congregations during my professional career, I have found that many church leaders are acutely aware of the need for sound offering collection and count policies and procedures. For the most part, the procedures designed by these churches were appropriate; however, often the manner in which they were carried out was not. Further, the purpose for their careful observance was ambiguous. Churches need a biblical foundation for offering collection and count policies. A church’s leadership ought to consider several policies when drafting or modifying its procedures.

Before any modification is considered, leaders must clearly communicate that changes in procedure are rarely in response to discovery of misdeeds. On the contrary, the documentation of policies and procedures is intended to safeguard the integrity of the very individuals who have been faithfully serving in the collecting, counting and depositing of offerings. The church that does not care to protect these individuals is derelict in its responsibility to follow clearly evident models in the Scriptures for the management of offerings.

There are at least three purposes for church policies and procedures governing offering collections and counts. First, sensibly designed procedures protect the integrity of all custodians of cash from unwarranted suspicion. Second, these same procedures assure donors of the careful security, secrecy, and stewardship maintained relative to contributions. Last, and worthy of immediate consideration, offering collection and count procedures are established to observe God’s instructions regarding accountability for church collections.

The apostle Paul was very careful with money (1 Corinthians 16.3, 4). He was adamant that someone accompany him if he agreed to deliver the offering from the church to the saints in Jerusalem. In 8.4 of his second letter to the Corinthians, Paul, speaking regarding the churches of Macedonia and their gift, said “praying us with much entreaty that we would receive the gift and take upon us the fellowship of the ministering to the saints.” Verses 16-24 of the same chapter reiterate Paul’s extreme care to “provide for the honest things, not only in the sight of the Lord, but also in the sight of men.”

Consider II Chronicles 24.11—“The king’s scribe and the high priest’s officer came and emptied the [collection] chest, and took it, and carried it to his place again.” Two people were custodians of the money at all times. They did it daily—not letting it stockpile in the temple. Further, in verse 14, “they brought” the money.

Returning to the New Testament and collections taken by the early church, relief money was sent from Antioch to Jerusalem to the elders (plural) by the hand of Barnabas and Saul (Acts 11.27-30). Money was always “laid at the apostles’ feet” (Acts 4.35,37 and 5.2). Notice the careful placement of the apostrophe—no one apostle held sole possession of the purse.

With this biblical basis laid, several appropriate policies come to my mind based on this instruction and on my experience as a Certified Public Accountant. The following list is not exhaustive but addresses several of the key concerns in developing offering collection, counting and deposit procedures.

First, uncounted offerings and other cash receipts of any significant amount should never be in the sole possession of one individual. At least two persons should be in uninterrupted custody of all uncounted offerings. The principle of shared custody should be followed without exception.

Second, at least two counters should certify by virtue of their signatures 1) the amount of each offering count and 2) the faithful observation of all offering count procedures. Any subsequent change to an offering count should be authorized (evidenced by all counters’ initials in close proximity to any and all modifications). Changes to offering count documents must be made in a manner so as not to obscure the original entries (i.e. a single line should be crossed through incorrect amounts).

Third, an individual responsible for the disbursement of church funds should not also be a custodian of uncounted offerings.

Fourth, all disbursements of funds should be made by check or from a petty cash fund (for trivial amounts). No disbursements should be made directly from undeposited receipts.

Fifth, all offering counters should be unrelated members of the church having reputations for Christian maturity and prudence. All offering counters should be appointed by action of the church or its leadership.

Last, all offerings should be counted and deposited promptly.