

GUIDE TO CHURCH TELLERS' PROCEDURES

Who Should Serve as Tellers

- Church members or personnel as allowed under church's constitution/bylaw
- There should be at least two tellers
- They should not be related (i.e. spouses, sisters, etc.)
- If possible, should not be treasurer or envelope secretary

Procedure

- Offering should be counted at the church
- Separate loose offering from envelopes
- Put envelopes in numerical sequence
- Open envelope being careful to ensure amount written on outside is same as amount enclosed
- Record envelope number and amounts on Church Teller Form, specifying any designations
- Check and record total for each envelope
- Count loose offering, recording totals on Church Teller Form
- Prepare adding machine tape of amounts recorded on Church Teller Form (excluding loose offering)
- Prepare adding machine tape of amounts recorded on envelopes
- Balance all totals
- Prepare deposit slip and enter total on Church Teller Form ensuring that it balances with "Total Offerings"
- Record your initials on Church Teller Form
- Prepare Treasurer's Advice Form showing totals from Church Teller Form and Deposit Slip
- Distribute Church Teller Form and copy of Deposit Slip to envelope secretary with the envelopes
- Distribute Treasurer's Advice Form to the treasurer
- Bag and deposit funds to church bank account

Special Considerations

- Cheques received can be receipted even if the individual does not use a church envelope. Small pre-printed slips could be used to record name, address & amount in lieu of an envelope. These of course would be entered on the tally as No Envelope #1, etc. and included with the envelopes for the envelope secretary.
- Cash can only be receipted if it is in an envelope. (i.e. - you cannot issue receipts for any loose amounts)
- Confidentiality is important - as much as possible only the envelope secretary should know what contributions are made and by whom - the treasurer only needs to know totals for each of the funds for which money has been given
- Amounts given designated towards something, which is not in the church budget, or for which the church has not approved the Finance Committee, Deacons Board or equivalent, should hold receipting donations temporarily pending a decision. For instance, someone contributes \$100 towards a grand piano which has never been mentioned before. A church has the right to refuse any donation which it feels it will not be able to use in the foreseeable future.

DISCLAIMER: This guide is provided for information purposes only and is not intended as advice to the local church. Information is current only as of the date that the guide was prepared. Readers are advised to seek professional advice for their particular situation.

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Treasurer's Advice Form

Totals from listing:	_____	Amount
Regular offering	_____	_____
Designated	_____	_____
	_____	_____
	_____	_____
Loose		_____
Total		_____

Totals from deposit slip:	Amount

\$ 100 x	_____
\$ 50 x	_____
\$ 20 x	_____
\$ 10 x	_____
\$ 5 x	_____
\$ 2 x	_____
\$ 1 x	_____
Coins	_____
Cheques	_____
Total	_____