

Northern Conference

Treasurer's Guidelines

Accounting tips for local church treasurers

3/3/2013

Background

You might ask yourself why I need a Manual; church record keeping must be so simple.

That may be true, but if not managed properly it can turn into a nightmare.

Church treasurers also change regularly due to people moving or just not being able to cope with the work load on top of their busy schedule.

This Manual was written to help the new and current treasurers deal with the weekly tasks effectively and efficiently to ensure things run smoothly.

Getting started

What will I need?

- Lever arch files
- File dividers
- Ruler
- Highlighters
- Handbook for local church treasurers
- Stationery- Tithe envelopes, Yellow cash book pages, receipts
- Positive attitude

Additional for Computerised accounting

Treasury disc containing the following:

- SDA receipts V4- Software to capture income and print receipts
- CB-Master file- Cash book (Accounting records)

Receipts

- A5 receipt paper to print on

Weekly tasks

1. Offering
2. Combined offering plan
3. Banking of Cash
4. Capturing in the cashbook
5. Capturing in the cashbook (SDA receipts)
6. Expenditure
7. Petty cash

Offering

Option 1

Offering should be taken up by the deacons; the money should then be stored in a safe place for counting by them after church with the treasurer being present.

An **offering control sheet** should be completed every Sabbath and must be signed by **the two people counting the cash**. The treasurer should sign the control sheet when the funds are handed over after he/she has verified the count. The two signatures safeguard the treasurer.

Option 2

The funds can be stored in a safe with two keys on the church/school premises.

The money can then be counted by the three people as indicated above on the Sunday.

Both keys may never be kept by only one person.

Combined offering Plan

The combined offering plan was voted by the GC and is effective from 1 Jul 2003.

All free will offerings (loose offerings) should be divided as follows:

50% Local church budget

20% to World mission

20% to Local conference

10% to the Union conference

The preferred practice should be for the church member to make the division themselves in their tithe envelope. (Software (SDA receipts) makes provision for this)

Banking of cash

All cash received for the weekend should be banked on the next business day. As insurance cover is only provided from the Sabbath to the next business day.

Capturing to the Cash Book

Manual system

- All money received should be receipted weekly by the treasurer in the income section of the cashbook. The receipt should be given to the member in a new tithe envelope. This is done by placing the receipt on top of the yellow cash book and writing out the receipt.

Date	Receipt number	Name	Total Amount	Tithe	Local conference	Union Con	World Mission	Total Local Church	Sabbath School
5.01.13	760708		1000	800	50	20	50	80	80

- The **receipt number** should be recorded in the **Tithe envelope** in the appropriate space provided.
- The mixed deposit banked should be captured in the bank column of the cashbook in line with the income section.

Date	Fixed deposit	Savings	Current
2013.01.07			10000

- The practice of using a page for one week's offering should be avoided.
- Column totals should be carried forward to the next page.
- A journal may be made to transfer funds from one column to another according to the budget and board actions.
- The entries of receipts and cheques should be made in numerical order of the respective vouchers.
- The savings and bank columns should be used for the purpose it was intended.
- The name of the treasurer who prepared the Cash book should appear on the cashbook.
- Cashbook pages should also be signed by the treasurer upon completion.(Name and signature)

Capturing in the cash book for the computerised system

- Capture weekly offering and tithe as one line in the cash book.
For example a total of R10, 000 rand was received in offering and tithe for the first Sabbath in Jan 2013:

Date	Receipt number	Name	Total Amount	Tithe	Local Conference	Union Conference	World Mission	Total Local Church
2013/01/5	ER00001	Jan01	10000	8000	700	400	700	200

- Create a sequential number for every receipt generated for example ER00001, ER0002 etc.
- Print the corresponding Journal (That includes all processed receipts for that week) and attach it to the Cashbook.
- NB The cashbook and the journal printout must be safeguarded as a permanent accounting record.
- The cashbook pages should be numbered sequentially.
- Record keeping- Tithe Envelopes, Cash book and the Journal should be filed together.

Expenditure/Payments

- All expenditure should be made in line with the budget.
- All payments should be made by cheque or EFT whether it is for wages, reimbursements of members, supplies purchased or paying accounts.
- Payments made for wages: A wages list should be made with the person's name and ID number; and the employee should sign as evidence that payment was received.
- Where the church board has authorised payments, a copy of the church board action should be obtained from the church clerk and attached to the payment.(Large/Unusual Expenditure)
- Under no circumstances should payments be made out of money received from the offering plate.
- Funds should be requested by the department head on the cheque requisition form. This should be signed by the requester as well as, either the(pastor/Head elder/Member of the finance committee).(two signatures)(Unusual transactions)
- Payment should be made directly to the service provider and never in cash.
- If cheques are used they should be crossed 'not transferable'.
- No cheque may be made out in cash.
- The person receiving the supplies should sign the invoice/Cash register slip as proof that goods or services were received in good order.
- After payment all supporting invoices, slips, statements or vouchers for wages should be attached together to the requisition and board minutes if applicable.
- The requisition voucher should be marked as paid with the date, indicating the cheque number or EFT number.
- All documents should be filed in a lever arch file in number sequence with the most recent cheque on top.
- EFT- Authorising
- 3 Quotes should preferably be obtained where high value non routine items are purchased.
- All Debit orders going off of the church bank account should be recorded in the Cash Book.

Petty cash

- A separate petty cash register should be kept for this purpose.
- A petty cash voucher should be made out if money is given to a person, signed by the person receiving the money.
- All supporting invoices/ cash register slips should be returned by the person making the purchase to the treasurer.
- The float request should always be equal to the amount spent and not a round R1000 etc.
- The total cash on hand at any time added to the petty cash vouchers should always be equal to the petty cash float.

Receipting with SDA receipting software

Steps to follow when using the computerised system :

Step 1

- Install the software on your PC.
- Double click on the icon called '**SDA receipts**'.
- Select the database called receipts.mdb
- Log in with the following password: 'password'.

Name Setup

- Click on Housekeeping/Database/Configure Database
- Change the Congregation name from 'Dev. Company' to the name of your church.

Step 2 Capture the income received per tithe envelope under the individual's name in the following way.

- Click on the **Capture** icon.
- Select the Sabbath date.
- Click on '**New Member**' and add the member details and then click '**okay**'
- Click on the binoculars (picture) and a list of names will appear that have already been captured.
- Click on the members name and then click on '**use**'.
- Enter the total amount.
- Enter the amount of tithe.
- Click on '**Breakdown**' if applicable: When money was given to the higher organisation or local church.
- Fill in the amounts under breakdown, click anywhere on the screen and then click on '**member finished**'

Step 3 Create a member with the name 'Head Deacon' and capture the week's offering under that name in the following way:

- Fill in the amount under '**total amount**' and '**budget**'.
- Click '**member finished**'.

Step 4 Print a Journal

- Click on Journal.
- Select the date you want.
- Click on the binoculars(Picture)
- Print the journal and compare it to what you captured for accuracy.
- If all is correct then go to step 5.

Step 5 Process

- Click on Process and select the receipt batch date.
- Click on '**Process**' at the bottom left of the window.
- Inspect the receipts by using the arrows at the bottom of the page.
- Ensure that your printer is on and ready to use with the A5 receipts inserted.
- Then click on the print document button at the bottom middle of the window.
- The receipts will then print.
- After inspecting that everything printed correctly.
- Click on the '**commit transactions**' button.

Step 6 Print another Journal which will indicate receipts are processed and attach as permanent record to the cash book.

Step 7 Back up

How to make a correction

- Select the member and click on 'use'
- Tick the box next to post a reversal.
- Fill in the amounts to be reversed.
- Click on member finished.
- Print the receipt which will indicate the reversal.
- Reprint the journal and attach to the Cashbook.

Monthly tasks

- 1.) Bank statement
- 2.) Monthly Bank reconciliation
- 3.) Balancing the Cashbook
- 4.) Monthly submission to the NC
- 5.) Budgeting
- 6.) Update the asset register
- 7.) Reporting

Bank statement

- The treasurer should arrange with the bank(s) to provide a monthly bank statement.
- Any interest on savings accounts should be recorded monthly in the cash book, by making out a receipt under the income section; the amount should be included in the respective local church column and entered in the bank column.
- Similarly all bank charges and admin fees should be recorded monthly in the cash book.
- All above mentioned entries should be cross referenced to the appropriate Bank statement.
- Photo copies of the savings accounts or investments should be forwarded to the NC once a quarter.
- RD cheques should be recorded in the cashbook as a negative amount under the income section; also ensure that you record the negative amount in every department column affected. Thus the whole transaction is reversed because no money was received.

Bank Reconciliation

Probably one of the most important tasks of the month is reconciling the actual cash in the bank with the funds in the Cashbook.

This is done as follows:

- Use the bank statement as obtained from the bank or the transaction history on internet banking.
- Mark off all the cheques or payments in the DR column of the bank statement as you agree them to the payments recorded in the Cashbook.
- Agree the direct deposits (Church members paying directly into the church bank account), to the direct deposits recorded in the bank column of the cashbook in line with the income section and mark them off. Also ensure that a receipt was recorded for every direct deposit made.
- Ensure that Interest and Bank charges are correctly recorded in the cashbook.
- RD cheques should be recorded as a negative amount under the income section; Also ensure that the amount is reversed in the local church accounts affected.

Complete the bank reconciliation template as follows:

- Fill in the balance of the bank at the end of the specific month at the top.
- Fill in any outstanding deposits, outstanding cheques or any other reconciling items that may need to be recorded.
- The balance per the cashbook should now agree to the balance per the reconciled bank account.

Balancing the cashbook

A control to check whether your work done was accurate is to ensure that the Total funds, Total local funds and the bank total of the cashbook agree to each other.

- If it doesn't it might be that all money due to the higher organisations wasn't paid over.
- Transactions recorded may not have been entered correctly.
- Transactions recorded may not have been entered on both sides of the cashbook etc.

Monthly submissions to the NC

- All trust funds such as tithe, mission offerings, and such special project funds as are administered by the local, union and general conference, are monies only temporarily held in trust by the local church treasurer and are to be remitted in full to the local conference every month.
- The monthly remittance and payment should reach the conference by the 10th of the next calendar month.
- The funds can be paid over via EFT or deposited directly into the bank account of the NC.
- No cheques should be delivered or posted to the conference (It should be paid into the Conference bank account).

- 1.) The Yellow cashbook pages (copy of the CB for that month) should be sent to the conference.
- 2.) A copy of that month's bank statement and bank reconciliation.
- 3.) SDA receipts- The Journal printout
- 4.) A remittance form needs to be completed indicating the amount paid over and what it was paid for.

Budgeting

- 1.) Determining a budget
 - Every department should compile a budget based on their income and expenses that are expected for the year ahead.
 - Income: Use a % of offering received and allocate to every department. For example 10% to welfare 10% to Youth, 40% to church expense, 25% DVD ministries etc.
 - Expenditure: Based on prior year and actual plans for the current year. The practice of using last year's figures and adding 10% should be avoided.
 - This budget for the church as a whole should be approved by the board; and be kept on file for perusal by the auditor.
- 2.) Monitoring the budget
 - The treasurer should submit the monthly report (Tab FR on the CB Master file) to the church board for review. The board should review problem areas and implement recommendations.

Reporting

- The treasurer is required to submit a financial report to the church board on a regular basis.
- This report should include balances of various columns in the Cash book, total tithe and offering received, as well as funds paid over to the conference. It should also include details of all expenses paid for the period under review.
- Copies of these reports to the church board and church business meetings should be retained in the cashbook for review by the church auditor.

Auditing

- The responsibility lies with the treasurer to ensure that the books are sent in for an audit annually after the books are closed off;
- Even if the conference auditor has not called for an audit, it is of great importance that the books be audited when a new treasurer takes office.

Records that should be made available for an audit:

- 1 Bank Statements and Bank Investment Certificates (Bank reconciliations)
- 2 The balance White Cash Book pages/ Cash book (CB Master file)
- 3 Expenditure files with all cheques supported by Expenditure vouchers and invoices.
- 4 Church board minutes for:
 - a. authorisations for the annual budget and all out-of-the-ordinary expenditure
 - b. opening and closing of bank or investment accounts and authorising signatures and signature changes on accounts.
- 5 Copies of all financial reports rendered to the Church Board and Business Meeting
- 6 Church Fixed Assets Register/Inventory Lists (Insurance)
- 7 Church Membership Lists
- 8 Deposit books
- 9 List of current and previous bank accounts
- 10 Tithe envelopes

Other

Bank signatories

- Photo copies of notifications to the bank of current and savings account signatories are to be on hand for auditing purposes. It is recommended that these be attached to the cover of the current cash book.

Tithe envelopes

- The church treasurer should ensure an adequate supply of tithe envelopes for use by the members. This can be obtained free of charge from the NC offices together with other stationery like, receipts and cash books.
- All used tithe envelopes are to be retained by the church treasurer for review by the auditor. They are to be kept in order of receipts. After the audit is completed the envelopes should be destroyed.

Pastor's Tithe list

- The church treasurer should provide the local pastor with a list of members who are returning tithe. This information is to be given at least once a quarter and is confidential and should not be made available to any other person except as is authorised in the church manual.

Record keeping

Retention of records (SAB 60 45)

The church treasurer shall retain records after an audit as follows:

Receipt vouchers – three years

Cheque vouchers – five years

Bank statements – five years

Other supplementary documents – five years

6years

Church board minutes (Original signed) - Permanent record (Legal document)

Cash books- permanent

Annexure 1

Church Budget

Luk 14:28 Suppose one of you wants to build a tower. What is the first thing you will do? Won't you sit down and figure out how much it will cost and if you have enough money to pay for it?

Luk 14:29 Otherwise, you will start building the tower, but not be able to finish. Then everyone who sees what is happening will laugh at you.

Luk 14:30 They will say, "You started building, but could not finish the job."

- If the faith of the members is not sufficient to impel them to adequately support the house of God they should close it – He doesn't live there anymore. – Mel Rees, *God and Man Unlimited*, p. 111.

God wants us to know exactly what we are getting into when we follow Him. The same advice applies to churches. Before we start a program, we must "estimate the cost".

Some people say, "Where is faith in budgeting? Where is the Holy Spirit? Budgeting takes spiritual hopes and dreams, removes the Spirit, and spits out cold, faithless numbers". This is not true. Budgeting can be a cold, heartless number machine, or it can simplify faith and the Spirit. The spirituality of budgeting depends on the spirituality and the wisdom of the people who control the budgeting. It is that simple.

A budget is a spiritual tool used to focus on a church's purpose and direction.

Planning

When individuals and organisations choose to follow the following guidelines, we are certain of a successful operation.

1. Live within the income. Heb 13 : 5, 1 Tim 6 : 8, Phil 4 : 11
2. Practice economy by deciding which things are first essential, then useful and desirable.
3. Shun debt. Rom 13 : 8. Deny yourself a thousand things rather than take on the yoke of debt.
4. Teach everyone concerned the value of and how to handle money.
5. Make plans to save and build up reserves.

The church must decide which programs it wants and can afford. It is important at this stage to get as much help in deciding as possible. Failing on this point destroys the entire budget process.

Estimating Income

Estimating income is the most difficult part of developing a budget. It is also where churches spend the least time.

To estimate income is to look at last year's giving. Adjust it for inflation, change in membership, and windfalls (one-offs). Focus on the church's giving power. Implement a Stewardship program to help members to understand their blessings and responsibilities.

Estimating Expenses

A basic rule for budgeting expenses is to always base your cost estimates on what happened in the past. If you are budgeting for an existing program, figure out what it cost in the past. If you are starting a new program, phone around until you find another church doing a similar program and find out how they spend their money.

A budget should not be made while sitting alone in your church office or working with a too small budget committee. Include every possible member. Every person in any activity should give input.

Every department needs to plan and develop a budget for its activities.

After Budget Approval

Churches often run into problems after adopting a budget. The most common problem is to go through the year ignoring the plans and the budget. The second danger is less common but more deadly: treating the budget as gospel. A church must always be flexible because unforeseen expenses may arise and new opportunities open.

The entire budget process is hard work, but it is worth it because it is the church's primary planning tool and it inspires creativity and builds unity.

*Sample Annual Budget**

Church Proposed Operating Budget

Estimated Receipts—

Sabbath School Expense Collections	R 1,500.00
Church Fund for the Needy	R 375.00
Combined (Church) Budget Giving	R 27,055.00
Welfare Fund	R 300.00
Total Receipts	R 29,230.00

Estimated Expenses—

Repairs and Painting Church Building	R 2,250.00
Fuel	R 2,350.00
Cleaner and Supplies	R 1,475.00
Insurance on Building and Furnishings	R 750.00
Church Fund for the Needy	R 1,450.00
Sabbath School Supplies	R 1,250.00
Emergency Expense	R 2,000.00
Elect & Water	R 3,580.00
Stationery and Supplies	R 1,050.00
Laundry	R 75.00
Church School Subsidy	R 8,000.00
Welfare Expense	R 1,000.00
Evangelism and Church Planting	R 4,000.00
Total Proposed Expenses	R 29,230.00

Balance 00,000.00

*Additional columns (such as Last Year's Budget and Last Year's Actual) should be included for comparison, but have been left out of this sample because of space constraints.

Policy on Assets

Assets Registers

- Each identifiable asset should be assigned a separate value.
- Individual records should be maintained for each item of equipment and furnishings, including motor vehicles.
- The cost of equipment should include amounts for installation and testing prior to beginning actual use.
- Donated assets should be recorded at their fair market value at the date of acquisition.

Type of Assets

- Furniture
- Equipment
- Computer equipment
- Audio-Visual equipment
- Vehicles
-

Accountability for Existence of Assets

- Because assets represent important and valuable assets of the organisation, the actual physical presence of such assets, especially equipment and furnishings, should be compared periodically with the Assets Register.
- There should be a physical count of these items at reasonable intervals.
- By who? Deacons, Copy to be kept on record by Treasurer for Insurance purposes.

Care & Maintenance

- *Care and Maintenance of Property* — In churches where the responsibility for the care and maintenance of church property is not assigned to a building committee, deacons and deaconesses have this responsibility. CM p78

Care and Maintenance of Church Property CM p167

Deacons and deaconesses must see that the church building is kept clean and in repair and that the grounds are kept clean and attractive. This also includes ensuring that janitorial work is done. In large churches where it is necessary to employ a janitor, the deacons should recommend a suitable person to the board, which votes to employ such help, or the board may authorize the deacons to employ a janitor.

- Board authorization should be obtained for all major repair expenses. All bills for repairs, as well as for recurring expenses, such as water, electricity, and, fuel, are referred to the treasurer for payment.

Insurance

- **Renewal Of Insurance Policy :**
 - Building & Contents
 - Guiding Principals
 - Items not listed are not covered
 - Content should be insured at replacement value
 - Insured values are annually increased by 10%
 - Buildings should be insured at cost to replace and to include demolition costs in case of destruction

Special Note on Valuation

- If the value is over inflated or insured too high over replacement value, you will be paid the actual replacement value. You will pay too much premium without the benefit.
- If the value is underinsured, the compensation for loss will be less than expected. The insurance company will assume that you wanted to carry a part of the risk yourself.

What is Not Covered !!

- Lack of maintenance.
- Wear and Tear
- Substandard material
- Substandard Building Standards
- Not adhering to Legislation
 - Not having adequate fire protection
 - Not having a valid Electrical certificate
 - Etc.

Conference Contact for Insurance matter

- Queries
- Claims
- Premiums
- NB ! -To be informed when New Items of value are purchased (that would affect the Insured Value)
 - Colette Moonsamy
 - acc2@sdachurch.co.za
 - 011 856 - 4469

Annexure 2

2 SEVENTH-DAY ADVENTIST CHURCH - (Church name)
FINANCIAL POSITION AT (Date)

CONFERENCE FUNDS ACTIVITY

	Income	Paid to Conference	Balance
Tithe	35 000.00	35 000.00	-
Loc Conf	2 000.00	2 000.00	-
Union Conf	1 000.00	1 000.00	-
World Mission	2 000.00	2 000.00	-
Total	40000	40000	0

LOCAL FUNDS ACTIVITY

	Budget for year	Budget to date	Income to date	Expense to date	(Over)/Under Expended	Bal begin of year	Bal to date
Loc Church Budget		-	-	200.00	-200.00	-	-200.00
SS Expense	3 400.00	566.67	1 200.00	5 000.00	-3 800.00	2 000.00	-1 800.00
Church Expense	84 000.00	14 000.00	4 100.00	1 245.00	2 855.00	1 200.00	4 055.00
Building Fund	52 000.00	8 666.67	6 500.00	-	6 500.00	20 000.00	26 500.00
Youth	6 500.00	1 083.33	2 100.00	1 452.00	648.00	220.00	868.00
Loc Evang	12 000.00	2 000.00	1 000.00	458.00	542.00	2 000.00	2 542.00
Welfare	8 000.00	1 333.33	2 100.00	7 850.00	-5 750.00	4 100.00	-1 650.00
DVD Ministries	7 500.00	1 250.00	6 500.00	410.00	6 090.00	18 000.00	24 090.00
Soup Kitchen	5 000.00	833.33	500.00	7 852.00	-7 352.00	200.00	-7 152.00
AWR	100 000.00	16 666.67	-	-	-	10 000.00	10 000.00
Total	278 400.00	46 400.00	24 000.00	24 467.00	-467.00	57 720.00	57 253.00

Total Funds as per Cashbook

57 253.00

Total Funds in Bank(s)/Investments

57 253.00

Offering received (Month) 5200
Offering as a % of Tithe 20%

Church expenses (Month)

Bank charges 1100
Cleaning 1000
Gardening 400
Municipal 700
Total 3200

Annexure 3

Montly Financial Report- (Church name)

Date:

		Year to Date			
Accumulated funds at the beginning of the year	Funds on hand 01.01.2013	Income	Payments	Fund on hand 28.02.2013	Budget
Local church funds					
Sabbath School	9 400.00	36 000.00	45 000.00	400.00	45 000.00
Church Expense	1 200.00	52 000.00	53 000.00	200.00	65 000.00
Pathfinders/Adventurers	1 400.00	8 800.00	9 000.00	1 200.00	36 000.00
Youth	3 100.00	200.00	3 000.00	300.00	20 000.00
Personal Ministries	13 000.00	43 000.00	44 000.00	12 000.00	40 000.00
DVD Ministries	860.00	50 000.00	43 000.00	7 860.00	45 000.00
Womans Ministries	166.00	800.00	333.00	633.00	16 000.00
Welfare	14 000.00	15 000.00	23 000.00	6 000.00	
Family Ministries	1 152.00	700.00		1 852.00	25 000.00
Health and Tempreance	475.00		-300.00	775.00	12 000.00
Stewardship	3 350.00	6 000.00	8 000.00	1 350.00	20 000.00
Building Fund	460 000.00	69 000.00	48 000.00	481 000.00	950 000.00
Total	508 103.00	281 500.00	276 033.00	513 570.00	1 274 000.00

Offering received (Month)

5 200.00

A

@

B

Offering as a % of Tithe

20%

(This is done by deviding the total offering by the total tithe for the month)

Bank balance as at (Month end)

FNB current

23 000.00

Nedbank Investment

490 570.00

Total

513 570.00 @

Church expenses for (Month)

Bank charges

1 100.00

Cleaning

1 000.00

Gardening

400.00

Municipality

700.00

Total

3 200.00

Tithes and Offerings owed to the conference older than 30 days

Amount

Reason

Yes

No

Remember !!!

A should never exceed B

Bank Balance @ should agree to Funds on hand @

Cnr Oxford and Kirkby Ave
BEDFORDVIEW

Seventh-Day Adventist Church

PO Box 75700
GARDEN VIEW
2047

Northern Conference
(Transvaal Conference)

REMITTANCE ADVICE

Fax No: 011 616-6006

Tel. No: 011 616-6800

SUMMARY		
Tithe	1000-0012	
*Conference 20%		R
*Education	5500-0860	
*Evangelism	5500-0830	
*Church Building	5500-0850	
Union Conference 10%	5400-0628	R
World Mission Offering 20%	5400-0648	R
Special Projects		R
1. Hope Channel	5400-0022	
2. 3ABN	5400-0544	
3. VOP	5400-0642	
4. AWR	5400-0568	
5. HOMEBASE TV	5400-0604	
6. Bible Society	5400-0574	
7. Mission Extension	5400-0616	
8. ADRA	5400-0556	
9. Paterson Park School	PAT001	
10. West Rand School	WES015	
On Account		R
Total Remittance		R

Local Congregation Funds	
Not to include Tithe, Conference-, Union Conference and World Mission Offerings	
Opening Balance	
Income	
Expenses	
Closing Balance	

Notes:

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VERY IMPORTANT NOTES

1. Please submit this remittance advice to the Conference Office in duplicate.
2. Please arrange for your remittance to reach the Conference Office no later than the 10th of every month.
3. Please send a separate cheque in respect of Harvest Ingathering Appeal. Do not include any Harvest Ingathering monies in the Conference cheque or this remittance advice.
4. Preferably do not issue a separate cheque in respect of "On Account" payments.

I, the undersigned, confirm that:

1. All funds that should be remitted to the Conference, according to Policy, are included in this remittance.
2. That all funds received are allocated in accordance with the donor's choice.
3. That all funds used were applied in accordance with Church Board or Business meeting resolutions and for the purpose as stipulated.

TREASURER'S NAME & SIGNATURE

DATE

POSTAL ADDRESS:

.....

.....

REMITTANCE FOR 2013

TELEPHONE:

FAX:

E-MAIL:

CONGREGATION:

Annexure 7

BANK RECONCILIATION STATEMENT		ABC Church	28 Feb 2013
Balance per Bank Statement: FNB Current account 903675234			100 000.00
PLUS: Deposits in Cash Book not on Bank Statement(Cr)	Receipt no		1 243.56
Money Banked on Monday the 1st March 2013	ER 0044	1243.56	
MINUS: Cheques/EFT in Cash Book not on Bank Statement	Cheque no.		50 000.00
Cheque: SDA Church(Transvaal Conference FEB Tithe)	T003	50000	
MINUS: Deposits in Bank not in Cash Book	BS no.		1 000.00
Direct deposit Mr A Evangelist Omitted (Tithe paid directly into the church account)	ER0043	1000	
PLUS: Debits on Bank Statement not in Cash Book	BS no.		670.20
Bank charches- BS late	123	170.2	
Debit order- BS late	123	500	
BALANCE AS PER CASH BOOK			R 50 913.76

