Member and Statistical Records Division

Processing Donations

Guidelines for those who handle sacred funds:

- Those who handle the Lord's funds should be full-tithe payers.
- Always follow the companionship principle when handling Church donations.
- Never leave funds unattended or unsecured.
- Where possible, deposit funds on the same day they are collected, counted, and recorded.

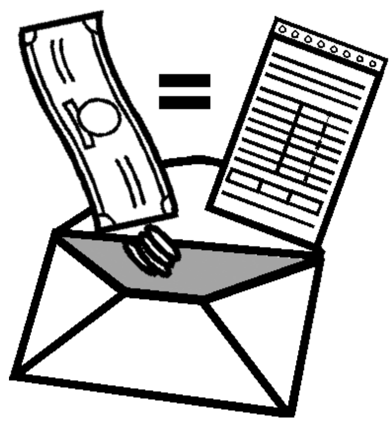
The Companionship Principle

The companionship principle requires two priesthood holders to be actively involved in opening the donation envelopes, counting the money, and recording the amounts in the Church financial software.

Having one person open envelopes and count money while the other person does something else is not adequate.

Follow these steps to process donations:

1. Receive donations.
2. Open envelopes and verify amounts.
3. Record the donations.
4. Verify totals, authorize the transaction, and send donation information to the administration office.
5. Prepare the bank deposit.
6. File donation documents.
7. Deposit the money at the bank.



For more training about record keeping and auditing, please go to www.lds.org.