

Presbytery of Kiskiminetas

Cash Receipts Policy:

1. Offerings – The Presbytery moderator will appoint two individuals representing the Presbytery (not Presbytery staff) to count and sign verification of all offerings received on behalf of the Presbytery immediately following the service during which the offering is received. These funds will then be secured by the moderator until given to the Resource Center Director to be deposited to the Presbytery bank accounts which should be done as soon as possible.
2. The Resource Center Director will count all checks and cash received by the Presbytery and list them on a deposit summary with supporting documents attached. The Bookkeeper will record the deposits in the accounting system and track balances due from each church for per capita. The Bookkeeper will also track any designated giving.

Payroll Policy:

1. PAT and Cabinet approval are required for all payroll increases.
2. PAT and Cabinet approval are required for any lump sum payments to employees not authorized elsewhere under a Presbytery policy or procedure.
3. The Bookkeeper prepares payroll as due and processes payment(s) of monthly tax deposits as due.
4. The Treasurer will review payroll amounts to ensure they are in line with amounts approved.
5. The Treasurer will prepare quarterly payroll tax reports and forms W-2 if capable. If unable, the treasurer should ensure that either the bookkeeper or an outside service prepares them.