

Instructions for Event Accounting

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INTRODUCTION

1. This document provides instructions for an Accounts Department functioning in connection with the following events: (1) a regional or international convention, (2) a circuit assembly, or (3) a special event held in conjunction with a branch visit. The accounts overseer and his assistant(s) care for their responsibilities under the oversight of an event coordinator. For a regional or international convention, the Convention Committee coordinator is the event coordinator referred to in this document. For a circuit assembly, the assembly overseer is the event coordinator referred to in this document. For a special event held in conjunction with a branch visit, the Branch Committee will designate which brothers serve as the event coordinator and his assistant. Since contributions have been given voluntarily and involve personal sacrifice, those working in the department should handle the contributions carefully.—1 Cor. 4:2.

2. Use the forms provided by the branch office for keeping event accounting records, and follow the instructions presented in this document and on the sample forms. Supplemental direction that applies specifically in the branch territory is provided in the appendixes. A separate set of accounting records should be kept for each event.

PERSONNEL AND SECURITY

3. All Accounts Department personnel should be personally known by the department overseer, assistant(s), or keymen. Care should be exercised to use only trustworthy, spiritually mature persons. Sufficient volunteers should be recruited to cover all the functions described in this document. An elder(s) should be assigned to oversee all functions related to contribution boxes.

4. The Accounts Department should be in a location that is as private as possible. The location of the department should not be disclosed to the public, and no sign should be posted at the entrance to identify its location. The accounts overseer should arrange for two brothers to be posted at the entrance doors to all locations where money is collected or counted. The entry should be screened in such a manner so that the activity is not visible to passersby when an entrance door is open. All personnel who require access to Accounts Department areas should be provided with a unique form of identification that can be carried in their pockets, and only individuals with this unique identification should be allowed to enter.

CONTRIBUTIONS

5. **Primary Account:** All contributions collected at the event should be deposited in the deposit-only bank account designated by the branch office. In this document and in related accounting forms, this bank account is referred to as the primary account. The event coordinator will be provided with separate instructions and any materials needed to use this account. (See [Appendix A](#) for additional information on the primary account.) *Contributions collected at the event should not be used to pay any expenses.*

6. **Contributions Before and After the Event:** No provision should be made by the Accounts Department to collect contributions before or after the day(s) of the event, including at evening gatherings or special programs held in connection with an international convention. Donors who wish to contribute before or after the event should be directed to donate.jw.org, if available, or informed that they may place their donation in a contribution box for the worldwide work in conjunction with a congregation meeting.

7. **Contribution Boxes:** For events held at an Assembly Hall, a Kingdom Hall, or a branch facility, the *built-in* contribution boxes should be used. In such cases, the following instructions regarding the placement and collection of *stand-alone* contribution boxes and the use of contribution box attendants do not apply. For events held at rented facilities, the branch office will supply stand-alone contribution boxes based on the ratio of one box per 400 people in attendance, which may include boxes stored from previous events. The branch office will also supply a number of contribution signs. If a series of events will be held at the same rented facility, the same supply of contribution boxes and signs should be used for each event.

8. Stand-alone contribution boxes should be placed inside the facility at strategic locations in the corridors and near entrances and exits. Care should be taken not to block traffic. To avoid giving the impression that money is very important to the organization, several boxes should not be placed in close proximity to one another. Signs provided by the branch office

may be used to identify contribution box locations in crowded areas. There is no need to make boxes available during the sessions.

9. To maintain their clean appearance, no tape or added writing should be visible on any part of stand-alone contribution boxes while in use. The elder(s) assigned to oversee contribution boxes should mark each box with a permanent unique number on the bottom (where it is not visible when the box is in use) so that it can be specifically assigned to a contribution box attendant. Boxes should be stored out of sight when not in use.

10. **Contribution Box Attendants:** A qualified, baptized brother or sister should be assigned to watch each stand-alone contribution box. Volunteers who are used should be neat, clean, and modest in their dress and grooming. Stand-alone contribution boxes must never be left unattended. More than one attendant may be assigned to a box if there are concerns about security. Box attendants should pay close attention so that no one tampers with or walks off with their assigned box. Only brothers should be assigned to watch boxes placed in more isolated areas. *The safety of people always takes precedence over safeguarding a contribution box.*

11. A few key brothers who are elders or ministerial servants should be assigned to monitor stand-alone contribution box locations regularly to ensure that each attendant is giving proper attention to his or her box and to look for counterfeit boxes. These brothers should be given a chart showing the location of all boxes and the names of the volunteers assigned to each box for all shifts. They should deal very kindly with box attendants who need encouragement to be more attentive to their box.

12. For an all-day event, box attendant shifts should be scheduled each day as follows:

Shift	Duration
First	One hour before the first session begins
Second	End of the first session to halfway through the intermission
Third	Halfway through the intermission until the second session begins
Fourth	End of the second session until most attendees have left that area

13. Box attendants scheduled for the first, second, and fourth shifts should obtain their empty assigned box from a predetermined location and take it to their assigned location. The assigned key brother should then visit the designated box locations at the beginning of each shift to ensure that the box attendants and the boxes are in place. Box attendants scheduled for the first, third, and fourth shifts should take their box to the designated location for emptying at the end of their shift. If it would be unsafe for the box attendants to return the boxes unescorted, a brother from the Accounts Department may be assigned to accompany them. The box attendants on the second shift should not leave their assigned locations until the assigned key brother with proper identification arrives with the box attendants scheduled for the third shift.

14. **Emptying Contribution Boxes:** Contribution boxes should be emptied at the start of each session and at the end of each day after most attendees have left the area. Built-in contribution boxes should be emptied and the money bagged (not counted) in the presence of two brothers. Stand-alone contribution boxes should be taken to a private and secure location (other than the Accounts Department) to be emptied and the money bagged (not counted) in the presence of at least two brothers. For security reasons, at least two brothers should then take the bagged contributions to the Accounts Department in a discreet manner. At the end of each day, empty stand-alone contribution boxes should be stored in a secure

location. If possible, built-in contribution boxes should be left open at the end of the day once no longer in use.

15. Counting and Recording Contributions: All contributions should be counted and then recorded using duplicate *Receipt* (CO-40) forms indicating the collection period (such as first session, intermission, or second session). When contributions are received at the Accounts Department, several volunteers, including at least two brothers, will serve together at each counting table. No one is permitted to take money off any counting table until it has been counted, checked, and recorded on the *Receipt* forms. No bags, purses, or similar personal items are permitted around or under the counting tables when money is being counted and recorded. An elder should be assigned to oversee each table, and he should ensure that all of these instructions are followed.—See [Appendix C](#) for any additional instructions.

16. Once duplicate *Receipt* forms have been completed and the name of the elder overseeing the counting table and the name of the second brother verifying the count are clearly indicated on the “Counted By” and “Checked By” lines, one *Receipt* and the collected funds should be kept by or given to the accounts overseer, who should record the receipt of the contributions on the *Accounts Sheet* (S-26). (See [paragraph 32](#).) The second *Receipt* should be immediately given to the event coordinator by the brother verifying the count. The event coordinator should retain all *Receipt* forms given to him, making them available for the audit. If an error in the original count is discovered later, both copies of the *Receipt* form should be corrected and initialed by the event coordinator and the accounts overseer.

17. The accounts overseer is responsible for safeguarding the funds until they can be deposited. Bank deposit forms should be prepared and checked to reflect the sum of one or more *Receipt* forms.—See [Appendix A](#) for any additional information on completing deposit forms.

18. Deposits Into the Primary Account: If possible, funds should be delivered to a bank (or similar institution) at the end of each day of the event. If amounts collected are large, additional trips may be made at the discretion of the event coordinator. At least two brothers from the Accounts Department should always be present as the money is transported for deposit. If a bank deposit box is not used, a copy of the deposit receipt should be obtained and added to the accounts records. (See [Appendix A](#) for any additional information on deposits.) Each deposit should be recorded on the *Accounts Sheet*.—See [paragraph 32](#).

19. Contributions in Foreign Currency: Contributions in a foreign currency should not be deposited locally. Individuals at the event may offer to exchange their domestic currency for the foreign currency at the prevailing rate. This should be done in the presence of two brothers from the Accounts Department, and the resulting domestic currency should then be handled as a regular contribution. (See [paragraphs 15-17](#).) Such handling of foreign currency should be done privately, with no announcement of this provision being made. Alternatively, foreign currency should be held securely until the conclusion of the event and then forwarded to the Accounting Department at the branch office. Along with the funds, the event coordinator or the accounts overseer should include a brief note providing his name, the specific name of the event, and a breakdown of the amounts involved. An entry for such contributions should be made on the *Accounts Sheet*.—See [paragraph 32](#) and the *Sample Accounts Sheet—Event Version* (S-192); see [Appendix C](#) for any additional instructions on handling multiple currencies.

20. Noncash Items: Donations of noncash items, such as jewelry, should not be accepted at the event. The donor should be kindly directed to contact the branch office for information on how to donate such items. Small noncash items that have been placed in contribution

boxes should be forwarded to the Accounting Department at the branch office at the conclusion of the event. Donation acknowledgment letters should not be issued at the event for such noncash items.

21. **Storage of Stand-Alone Contribution Boxes:** At the conclusion of the event (or after the last event in a series of events being held at the same location), worn-out or soiled boxes should be destroyed. Usable boxes should be stored in a clean, dry place for future use as directed by the branch office. If applicable, the event coordinator should inform the branch office of the number of remaining usable boxes.—See [Appendix C](#) for any additional information on post event procedures.

22. **DONATE.JW.ORG:** If donations in support of the event can be made via donate.jw.org, such donations will be handled by the branch office and should not be recorded on the *Accounts Sheet*. Donors who require assistance with a donation made using donate.jw.org should contact the branch office directly.

23. **Donation Acknowledgments:** If permitted, any needed donation acknowledgments and/or tax receipts should be prepared by the event coordinator and provided to the donor. A copy of all acknowledgments and tax receipts issued for the event should be retained in the accounting records.—See [Appendix C](#) for any additional details on the use of donation acknowledgments.

OTHER RECEIPTS

24. **Recoveries:** Funds received by the Accounts Department during the event from materials sold for recycling are considered contributions and should be handled in the same manner as contributions collected from contribution boxes. If, at the conclusion of the event, contributions are received for large surplus items (such as baptism pools, carpet, lumber, or stage materials) based on a suggested contribution, the amounts contributed should be recorded on a *Receipt* (CO-40) form and entered separately in the *Accounts Sheet* (S-26). Do not combine such amounts with the return of remaining advanced funds. (See *Sample Accounts Sheet—Event Version* [S-192].) Donors who wish to make contributions for small items, such as flowers, may do so by placing them in a contribution box or using other available donation methods.

25. **Refunds:** Refunds from vendors for items that are returned should be deposited into the secondary account and recorded on the *Accounts Sheet*.—See [paragraphs 27](#) and [32](#).

26. **Unclaimed Cash From the Lost & Found and Checkroom Department:** At the conclusion of the event, unclaimed cash from the Lost & Found and Checkroom Department should be recorded on a *Receipt* form and deposited into the primary account, entering “Unclaimed Lost & Found cash” as the description on the *Accounts Sheet*.

EXPENSES

27. **Secondary Account:** Any large expenses for the event should be paid directly by the branch office. If needed, a separate cashbox (or bank account in the name of the event coordinator) may be set up to pay expenses during the event. *No bank account should be opened in the name of the event.* The event coordinator may submit a request to the Service Department for an advance of funds for this account if needed, or personal funds may be used entirely or to supplement advanced funds. (See [Appendix B](#) for any additional information.) If interest is earned on advanced funds that are placed in a bank account, the event coordinator may donate this to the worldwide work by any convenient means

available, either during or after the event. *Contributions collected at the event should not be used to pay any expenses.*

28. When a series of events will be held in the same rented facility, the first event should pay for most of the basic items that will be used at all the events held at that facility. If the first event does not have sufficient funds to cover all such expenses, the remaining invoices should be divided among the following events and paid with funds that those events have on hand. No funds should be transferred between the secondary account of one event and another event. If additional advanced funds are needed after following this procedure, the event coordinator may submit a request to the Service Department for an advance of additional funds.

29. Transactions involving the secondary account should be recorded on the *Accounts Sheet* (S-26). (See [paragraph 32.](#)) If the transactions are up-to-date, the “Secondary Account/Ending Balance” amount in the “Accounts Sheet Summary” box on page 2 may be used to determine the current balance. If an electronic version of the *Accounts Sheet* is not being used, the accounts overseer may choose to duplicate the transaction entries in a separate ledger to maintain a running balance of the secondary account.

30. **Approving Expenses:** The event coordinator or his assistant (another member of the convention committee or the assistant assembly overseer) may approve the expenses listed below by initialing the original invoices or purchase receipts. If there is no invoice or purchase receipt, a *Transaction Record* (S-24) with the “Payment” checkbox selected should be used to document the approval of the expense. The accounts overseer is not permitted to approve expenses. Gifts to individuals should not be made. The invoice or purchase receipt should indicate the name and/or a description of the item and the amount.—See [Appendix D](#) for any additional information on supporting documents for expenses.

- (1) **Office Expenses:** These expenses include telephone and Internet expenses (not equipment), postage, and similar disbursements.
- (2) **Auditorium Expenses:** These expenses include any payments to the facility (such as for equipment rental, personnel, or garbage removal) and payments for stage materials, flowers, restroom and cleaning supplies, and similar items.
- (3) **Miscellaneous Expenses:** These expenses include payments for trucking, first-aid supplies, a baptism pool, and similar items.

31. **Making Payments:** The event coordinator should initial and write the date, the payee, and the amount on the invoice or purchase receipt, and then make the payment. Once the payment is complete, the invoice or purchase receipt should be given to the accounts overseer, who should record the payment on the *Accounts Sheet*. If payments are made prior to the event, the event coordinator should retain the purchase documents until the event.

RECORDING TRANSACTIONS AND PREPARING REPORTS

32. **Accounts Sheet (S-26):** Use the *Accounts Sheet* to record all financial transactions for the event. (Any donations made via donate.jw.org or expenses paid directly by the branch office should not be recorded on the *Accounts Sheet*.) All the transactions for the event should be recorded on a single *Accounts Sheet*, unless additional lines are needed. (See [paragraph 34.](#)) Fill in the information at the top of page 1. In the “Accounts Sheet Summary” box on page 2, enter a zero amount as the “Balance Forward” amount. All known entries should be made prior to leaving the facility at the conclusion of the event.—See [Appendix D](#) for any additional information on recording transactions.

33. Record transactions in date order on the *Accounts Sheet* as soon as possible after they occur. Entries should be made according to the following instructions for each column on the *Accounts Sheet* and based on the examples shown in the *Sample Accounts Sheet —Event Version (S-192)*:

(1) **“Date” Column:** For contributions, record the date the funds were collected as shown on the *Receipt (CO-40)* form. For items forwarded to the branch office for handling, enter the date of the last day of the event. For deposits, record the date of the deposit. For payments, record the date of the payment.

(2) **“Transaction Description” Column:** Describe the nature of the transaction (such as contributions, deposits, and expenses). For contributions, include the period covered (such as first session, intermission, or second session). For foreign currency items that are forwarded to the branch office for handling, include the individual foreign currency amounts in this column. For deposits, include the deposit reference number. For payments from the secondary account, also include the name of the payee and any payment reference number (if applicable).

(3) **“TC” Column:** Using the transaction codes listed below, enter a code to identify the category of the transaction. The transaction codes will be helpful when summarizing information on the *Event Expense Report (CO-95)*. A code does not need to be entered for the transactions involving the initial receipt of advanced funds or for the return of remaining advanced funds at the conclusion of the event.

Code	Category
C	Contributions collected from contribution boxes
D	Deposit to primary account
O	Office expense
A	Auditorium expense
M	Miscellaneous expense

(4) **“Receipts” Columns:** In the “Receipt/In” column, enter only contribution amounts that have been recorded on *Receipt* forms. In the “Receipts/Out” column, enter the contribution amounts deposited into the primary account and any receipt amounts that are forwarded to the branch office for handling. For foreign currency items that are forwarded to the branch office for handling, do not enter an amount in this column.

(5) **“Primary Account” Columns:** In the “Primary Account/In” column, enter contribution amounts deposited into the primary account. A deposit amount recorded in this column should always be the same as the amount recorded in the “Receipts/Out” column on the same transaction line.

(6) **“Secondary Account” Columns:** Use these columns to record all expenses paid using funds in the secondary account. If funds are advanced by the branch office, the first entry in the “Secondary Account/In” column should be the amount of funds received by the event coordinator. In the “Secondary Account/Out” column, enter amounts paid for expenses. Record refund amounts in the “Secondary Account/Out” column as a negative amount (in parentheses). The last entry in the “Secondary Account” columns should be to record either the return of advanced funds to the branch office or the total amount of expenses that were paid with personal funds.
—See [paragraph 36](#).

34. The “Primary Account Reconciliation” and “Secondary Account Reconciliation” boxes on page 2 of the *Accounts Sheet* are not used for events. If two sheets are necessary to record the transactions for the event, total the columns on the first *Accounts Sheet*. Then

record these totals on the first transaction line of the second sheet and enter “Totals Carried Forward” in the “Transaction Description” column.

35. At the conclusion of the event, any contributions that cannot be deposited (such as foreign currency) should be recorded on the *Accounts Sheet* and forwarded to the branch office.—See paragraph 33, points 2 and 4.

36. As soon as all expenses are paid and recorded on the *Accounts Sheet*, but no later than two days after the conclusion of the event, any remaining amount of advanced funds should be returned to the branch office as instructed when the funds were first received. This transaction should be recorded as a payment in the “Secondary Account/Out” column and the last transaction on the *Accounts Sheet*. On the other hand, if advanced funds from the branch office were exceeded or if personal funds were used to pay expenses, the total amount of expenses that were paid with personal funds should be recorded as a receipt in the “Secondary Account/In” column and the last transaction on the *Accounts Sheet*. A request for reimbursement for these expenses may be submitted to the Service Department.—See paragraph 39.

37. After the final transaction for the event has been recorded on the *Accounts Sheet*, total all the “In” and “Out” columns on page 1. Record the totals, and transfer them to the corresponding lines of the “Accounts Sheet Summary” box on page 2. For each section in the “Accounts Sheet Summary” box, add the “In” amount and subtract the “Out” amount from the “Balance Forward” amount to calculate the “Ending Balance” amount. Add all “Ending Balance” amounts, and enter the total on the “Total Funds on Hand at End of Month” line.

38. The “Receipts/Ending Balance” and the “Secondary Account/Ending Balance” amounts in the “Accounts Sheet Summary” box should equal zero. If these amounts do not equal zero, an error was made. Any errors should be resolved before the accounts records are audited.

39. **Event Expense Report (CO-95):** At the conclusion of the event, use the *Event Expense Report* to summarize the expenses recorded on the event *Accounts Sheet* and to indicate the return of the remaining advanced funds (or request for reimbursement). A copy of the completed report should be sent to the Service Department no more than two days after the conclusion of the event. Remaining advanced funds should be returned when the *Event Expense Report* is submitted, if applicable. If the event coordinator has spent more than was advanced, a payment will be sent to reimburse him, unless he stipulates otherwise. (See [Appendix B](#) for any additional information.) A copy of the *Event Expense Report* and proof of the return of the remaining advanced funds should be added to the accounts records for the audit.

40. Any invoices for event expenses incurred after the *Event Expense Report* has been sent to the branch office should be forwarded to the Service Department. These invoices should be signed by the event coordinator, identify the specific event, and indicate that payment is needed.

41. **Handling Discrepancies:** All discrepancies should be brought to the attention of the event coordinator. The event coordinator and his assistant (another member of the convention committee or the assistant assembly overseer) should review the matter with the accounts overseer. If it is determined that the discrepancy is due to an error that requires an accounting transaction to resolve, the amount and the reason for the adjustment should be recorded on a *Transaction Record* (S-24). Once the names of all three brothers are clearly indicated on the *Transaction Record*, the accounts overseer should then enter the adjusting

transaction on the *Accounts Sheet*. The *Transaction Record* should be placed in the accounts records. If the event coordinator and his assistant have reason to suspect that the discrepancy is the result of (1) theft of funds, (2) internal or external fraud, or (3) other financial loss involving donated funds, an adjusting entry may still be approved as outlined above. However, the event coordinator should assign two brothers to investigate carefully the matter and a *Risk Incident Report (TO-5)* should be completed as directed in the *Risk Incident Report Instructions (TO-5i)*. The event coordinator should ensure that all guidelines are being followed and that internal controls are in place to avoid recurrence.

AUDITING

42. Use the *Event Accounts Audit Report (CO-97)* to complete an audit of the accounts records no more than five days after the conclusion of the event. The audit should be performed by an elder who has been selected by the program overseer and the rooming overseer (for a regional or international convention), the circuit overseer (for a circuit assembly), or the Branch Committee (for a special event held in conjunction with a branch visit). The auditor should not be the event coordinator and should not have worked in the Accounts Department of the event being audited. The same auditor should not be used to perform consecutive audits.

43. The accounts overseer should not be present during the audit. However, the auditor may contact the accounts overseer to obtain missing documentation or answers to specific questions. Any problems discovered by the auditor should be discussed when the auditor reviews the *Event Accounts Audit Report* with the event coordinator and the accounts overseer. The event coordinator should ensure that any irregularities mentioned in the report are rectified and/or addressed prior to forwarding the accounts records to the branch office. When the audit has been completed, the event coordinator's copies of the *Receipt (CO-40)* forms should be discarded.

44. Once audited and no later than six days after the event, the event coordinator should forward the following items to the Accounting Department at the branch office as directed in [Appendix D](#):

- (1) *Accounts Sheet (S-26)*
- (2) *Receipt* forms and bank deposit forms in the order in which they appear on the *Accounts Sheet*
- (3) Copies of any donation acknowledgments and tax receipts provided by the event coordinator to individuals.—See [paragraph 23](#)
- (4) All documentation supporting expenses, such as invoices and payment receipts
- (5) *Event Expense Report (CO-95)* and the supporting document for the return of advanced funds
- (6) *Event Accounts Audit Report*
- (7) Any additional items noted in [Appendix D](#)

APPENDIX A: PRIMARY ACCOUNT

1. **Deposits:** The branch office will provide *Deposit Tickets*, tamper-evident deposit bags, and one key for a secured bank drop box to the first event coordinator at each facility. Each event coordinator at a facility should arrange to deliver the deposit materials and the drop box key to the event coordinator for the next event at the facility. If needed, additional deposit materials may be requested from the Accounting Department at the branch office. After the last event held at a rented facility, the last event coordinator should return any remaining deposit materials to the Accounting Department at the branch office and return the drop box key to the first event coordinator, who should return the key to the bank. If the event is held at an Assembly Hall, please return all deposit materials to the Assembly Hall overseer.

2. A deposit of all cash and check contributions should be made after each collection period using the following steps:

- (1) **Prepare the Deposit Ticket:** Follow the instructions on the pre-printed *Deposit Tickets* supplied by the branch office. List checks on the front. If there are too many checks to list on the *Deposit Ticket*, list the check amounts on two identical adding machine tapes. One adding machine tape should go to the bank and the other should be retained with a copy of the *Deposit Ticket*.
- (2) **Prepare the Deposit Bag:** Follow the instructions on the deposit bags. Using one *Deposit Ticket* per bag, fill in the information on the Tear-Off Receipt and Top Pouch of the deposit bag and write the bag identification/serial number on the *Deposit Ticket*. Place the first sheet of the *Deposit Ticket* in the Bottom Pouch, the last sheet in the Top Pouch, and retain the middle sheet along with the Tear-Off Receipt. Cash, loose coins, and the duplicate *Deposit Ticket* should be placed in the Top Pouch of the deposit bag. Checks and the original *Deposit Ticket* should be placed in the Bottom Pouch of the deposit bag. The deposit bag should be sealed securely prior to deposit. If a correction is needed, a new deposit bag must be used. Please do not prefill deposit bags, as unused bags can be used at future events.
- (3) **Make the Deposit:** The secured bank deposit box should be used for large deposits while small deposits should be made at a bank teller.

APPENDIX B: SECONDARY ACCOUNT

1. **Credit (or Prepaid) Cards:** Any credit (or prepaid) card provided by the branch office should be treated as advanced funds. The full credit limit (or prepaid balance) of the card should be the first entry in the “Secondary Account/In” column on the *Accounts Sheet* (S-26) and all purchases should be recorded in the “Secondary Account/Out” column. (See [paragraphs 33, point 6](#) and [36](#).) The full credit limit (or prepaid balance) on the card should be used as the amount of advanced funds received from the branch office when completing the *Event Expense Report* (CO-95). The remaining credit limit (or prepaid balance) on the card should be recorded as the amount of advanced funds returned to the branch office.— See [paragraphs 33, point 6](#), and [39](#).

2. **Request for Advanced Funds:** If no credit (or prepaid) card is provided by the branch office, the event coordinator may request advanced funds from the Service Department if needed. Any request for advanced funds should be made at least four weeks prior to the event and should include (1) the amount needed and (2) a completed *Authorization Agreement for ACH Debit/Credit Transactions for Individuals* (TO-61).

3. **Event Expense Report (CO-95):** Please send a copy of your completed *Event Expense Report* (CO-95) to the Service Department within two days after the conclusion of the event. If requesting an expense reimbursement, please include the receipts for any pre-approved purchases. Additionally, include a copy of the *Event Expense Report* with the accounting records sent to the Accounting Department at the branch office via jwpub.org email no later than six days after the event.

APPENDIX C: CONTRIBUTIONS

1. **Making Change and Cashing Checks:** There is no provision for making change or cashing checks for individuals at events.

2. **Handling Coins:** For locations that are able to accept coins, the total amount of loose coins to be deposited should not exceed USD 10. If it is difficult or costly to deposit coins into the primary account, the brothers collecting contributions may in the presence of each other exchange the coins from the contribution boxes with personal banknotes (paper currency) of equal or greater value.

3. **Donation Acknowledgments:** The *Sample Event Donation Acknowledgment* (CO-98) should be used as a guide for issuing donation acknowledgments and/or tax receipts. The acknowledgment should be signed by the event coordinator. Donation acknowledgments should not be issued for contributions made toward goods or services received by an individual.

4. **Checks:** Checks should be made payable to the appropriate branch entity as listed in the chart below. However, any check that includes a portion of the appropriate entity name in the payee line may be deposited. If a check cannot be deposited because it is written improperly and the donor cannot be located to make corrections, it should be processed as a postdated check, as noted below. No one should alter another person's check. If a correction needs to be made, the individual who wrote the check should make and initial the adjustment.

Location	Entity
United States	Christian Congregation of Jehovah's Witnesses
Antigua and Barbuda	Christian Congregation of Jehovah's Witnesses of Antigua and Barbuda, Inc.
Bahamas	Christian Congregation of Jehovah's Witnesses of The Bahamas
Barbados	Christian Congregation of Jehovah's Witnesses of Barbados
Bermuda	Christian Congregation of Jehovah's Witnesses of Bermuda
Cayman Islands	Christian Congregation of Jehovah's Witnesses of the Cayman Islands
Dominica	Christian Congregation of Jehovah's Witnesses of Dominica, Inc.
Grenada	Congregations of Jehovah's Witnesses - Grenada Inc.
Jamaica	Christian Congregation of Jehovah's Witnesses of Jamaica
Montserrat	St. Peter's Congregation of Jehovah's Witnesses
Puerto Rico	Congregación Cristiana de los Testigos de Jehová de Puerto Rico, Inc.
St. Kitts	Basseterre Congregation of Jehovah's Witnesses
St. Lucia	Association of Jehovah's Witnesses of Saint Lucia Inc.
St. Maarten	Foundation for Philipsburg Congregation of Jehovah's Witnesses
St. Vincent and the Grenadines	Christian Congregation of Jehovah's Witnesses of St. Vincent and the Grenadines, Inc.
Turks & Caicos Islands	TCI Congregations of Jehovah's Witnesses, Inc.
Virgin Islands, U.S.	Congregación Cristiana de los Testigos de Jehová de Puerto Rico, Inc.

5. As the contents of contribution boxes are counted, checks should be listed separately on each *Receipt* (CO-40) form, indicating the collection period (such as first session, intermission, or second session). The number of checks received should be tracked. If more checks are received than there are lines on the *Receipt* form, an itemized list of all the checks and their amounts should be attached to the *Receipt* form retained by the event Accounts Department. This should be done instead of listing the individual check amounts on the *Receipt* form.

6. Postdated checks with a date that is more than two days after the conclusion of the event should not be endorsed, stamped, or deposited. These are to be collected and recorded on a *Receipt* form at the conclusion of the event, with the total entered in the appropriate columns of the *Accounts Sheet* (S-26). No entry should be made in the “Primary Account” column. (See the *Sample Accounts Sheet—Event Version* [S-192].) The day after the event, all postdated checks should be sent to the Accounting Department at the branch office, along with a copy of the *Receipt* form listing the checks and the name of the event. Use the same procedure for checks made out to the wrong payee and for foreign currency checks.

7. **Large Cash Donations:** The accounts overseer should immediately notify the event coordinator of any single cash donation that exceeds the amount indicated on the chart below. The event coordinator should inform the Accounting Department of (1) the amount of the donation, (2) the date it was received, and (3) the name of the donor (if known).

Location	Single Cash Donation Threshold
United States	USD 10,000
Antigua and Barbuda	XCD 25,000
Bahamas	BSD 10,000
Barbados	BBD 20,000
Bermuda	BMD 10,000
Cayman Islands	KYD 8,300
Dominica	XCD 10,000
Grenada	XCD 10,000
Jamaica	JMD 1,000,000
Montserrat	XCD 27,025
Puerto Rico	USD 10,000
St. Kitts	XCD 27,025
St. Lucia	XCD 25,000
St. Maarten	ANG 18,000
St. Vincent and the Grenadines	XCD 27,025
Turks & Caicos Islands	USD 10,000
Virgin Islands, U.S.	USD 10,000

APPENDIX D: REGULATORY AND LEGAL MATTERS

1. **Forwarding Records to the Branch Office:** Once audited, accounting records should be sent electronically to the Accounting Department at the branch office no later than six days after the event via jwpub.org email.

2. **Records Retention:** Copies of accounting records should be retained for one year. In addition, the event coordinator should keep copies of all event accounts records related to advanced funds that are deposited into a personal account in case the tax authorities audit him or the original records sent to the branch office are lost.