Training Manual

Tithes & Offerings
Online Reporting System
(TOORS)

For further assistance please contact North NSW Local Church Support Services

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Contents

Introduction

The SPD Tithes and Offerings Online Reporting System (TOORS) is a web-based system designed to assist Local Church Treasury teams complete all of the required recording and reporting functions online. Access to TOORS requires a username and password, which can be obtained by completing the TOORS Access Application form and returning it to the North NSW Conference. Your level of TOORS access will determine what screens in the system you will be able to see – Assistant Local Church Treasurers will only see a limited number of screens.

This Training Manual is designed to be a detailed step-by-step guide in how to use TOORS. Please contact the TOORS support personnel at your local conference if you have any questions about the content of this training manual or using TOORS. While there is nothing you can do that will 'break' the system, it is often much easier to follow the correct process initially than to investigate errors and correct them later on.

TOORS System Requirements

TOORS is designed to run in Internet Explorer on a PC. Currently the TOORS programme is being rewritten so that it will be compatible with other internet browsers, such as Firefox and Google Chrome. There are ways of running Internet Explorer on an Apple Mac using a program called Citrix. Please contact the North NSW Local Church Support Service for assistance with setting up Internet Explorer on your Apple Mac.

Note: All amounts and details in screen shots in this TOORS Training Manual are totally fictitious – even when actual church names are used. Amounts and details have been fabricated for instructional use only, and do not reflect true or actual local church financial situations in any way.

Log In Procedure

Open an Internet Explorer window and enter the following address in the web address field:

myadventist.org.au

The following page is then displayed.
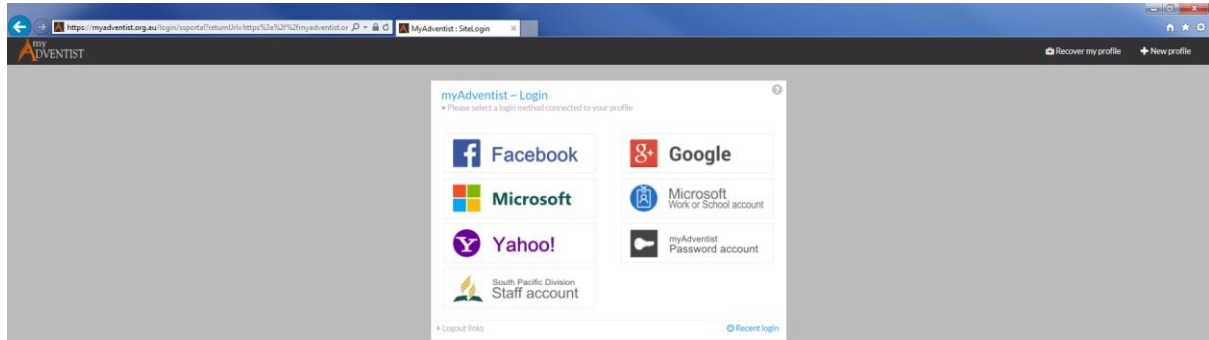
Select the **Staff Account**, enter your **Username** which is simply your first and last name together with no spaces (this is not case sensitive) and MyAdventist **Password** (this is case sensitive).
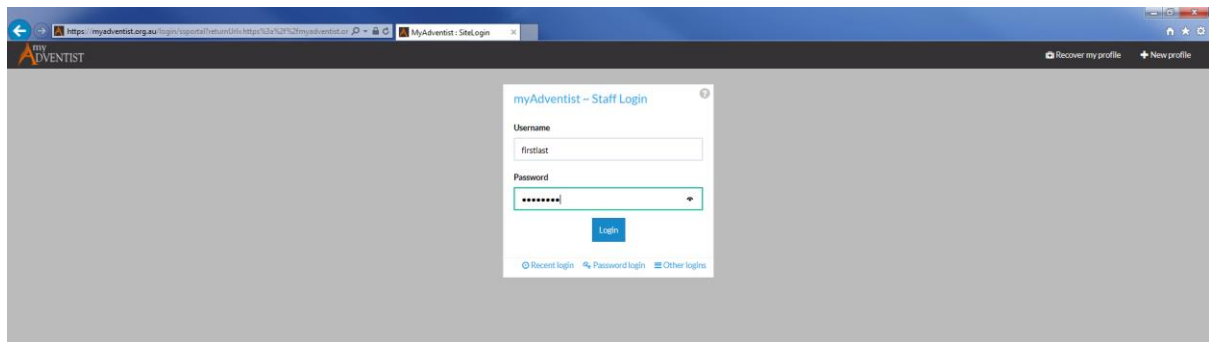
Click **Logon**.

A screen similar to the one below will then appear – not all these icons will appear for everyone.
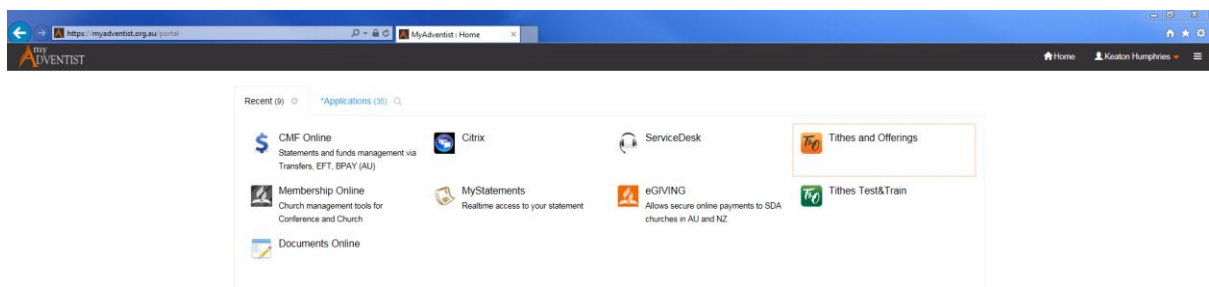
To go to the live TOORS system, click on **Tithes and Offerings**.

To go to the test TOORS system, click on **Tithes Test&Train**. Please note that test TOORS database is periodically overwritten and all changes will be lost.

If you cannot see the TOORS applications on the 'Recent' tab, click on the 'Applications' tab.

You will then be greeted with the TOORS homepage for your church

Users with access to more than one church will first need to select a particular organisation from the dropdown list before arrive at the home page.

Messages in TOORS

Information, improvements and changes in procedures will be communicated to all TOORS users through the message board on the home page of your TOORS site. Always check the message board so that you can keep up with any new developments and information.
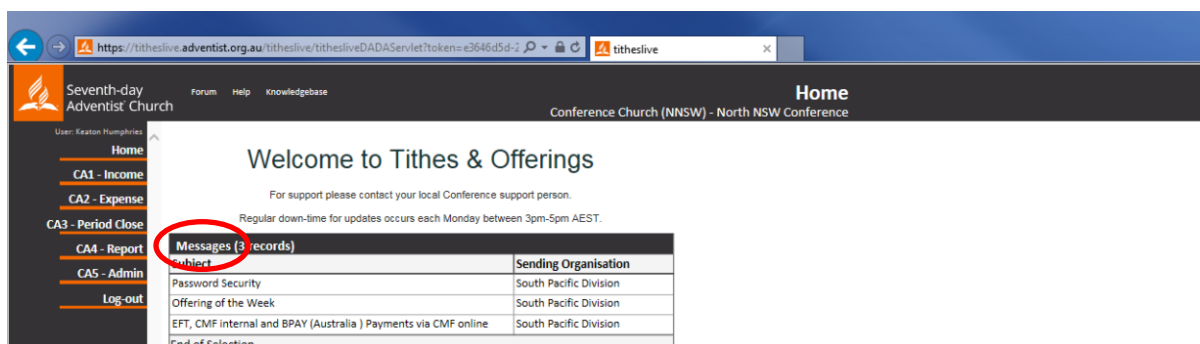
Navigating TOORS

TOORS users will find that the 'Tab' key is very helpful in navigating through any of the TOORS screens. It reduces the chance of omitting any necessary fields of data, and presents each subsequent field for immediate entry of information.

On some of the TOORS screens, the 'Alt' key together with the underlined letter on the screen button can be used as a keyboard shortcut, rather than using the mouse to click the screen buttons.

Some TOORS help support is available by clicking the 'F1' key in a particular screen or clicking the 'Help' button at the top of the screen.

The orange 'Print' button in TOORS will not immediately send the screen/report to your printer. Rather it provides a print preview on the screen. Look for the printer icon by moving the cursor across the screen – click to produce a hard copy.

Recording Income

Completing Income Entries

In order to complete the weekly income entries, you will need to have all of your weekly tithe and offering information ready for entry – including envelopes, Sabbath School offerings and Church offerings.

1. In the menu list, on the left hand side of the screen, select **Income** then **Income Entry**.

2. Check that the **Period** and **Date** for the entry are correct – change if necessary. The date should be the date the income was collected (usually the Sabbath) and the period should match the date.

3. Choose the **Giver** from the list provided. Bulk offerings should not be written to an individual, but instead to a church position such as 'Deacon' or 'Sabbath School Secretary'.

    If the Giver is not in the list, tick **Create New Giver** to the right. Enter the giver's Surname and Given Name in the relevant fields. This new giver will be available in the giver list for the next income entry.

4. Enter the total amount of cash in the **Cash Amount** field. Use this field for any direct deposit income entries also.

    Enter the cheque amount in the **Cheque Amount** field. Enter cheque details.

    Do not use the **Card Amount** field, as it is not a validation field.

5. In **Details** enter a brief description of what the income is for (eg. Tithe/Budget).

    These details are reproduced onto the receipt for the giver, so it is important that this field is completed correctly.

6. Click the **Allocate** button. This will provide a line in the grid in which you then select the income **Account** you wish to allocate the money to – this list will include all local Income accounts and conference offering accounts.

You can check the TOORS name of an offering from the offering calendar by clicking "Offering of the Week" which appears in the Income Menu:
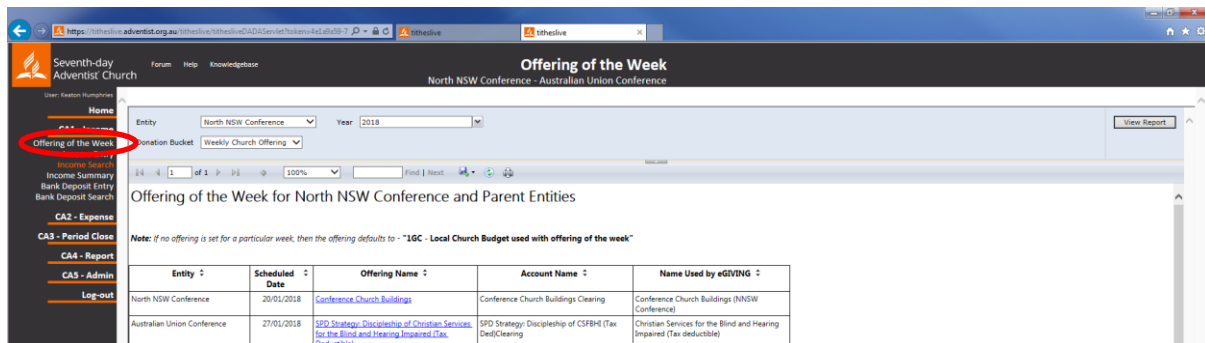
Enter the **Amount** relevant to the account you have chosen first. Ensure that the **Tax Category** is correct. Add any specific **Allocation Details** at the end of the line.

If the amount is to be split into more than one account, proceed to **Allocate** until the total amount has been allocated.
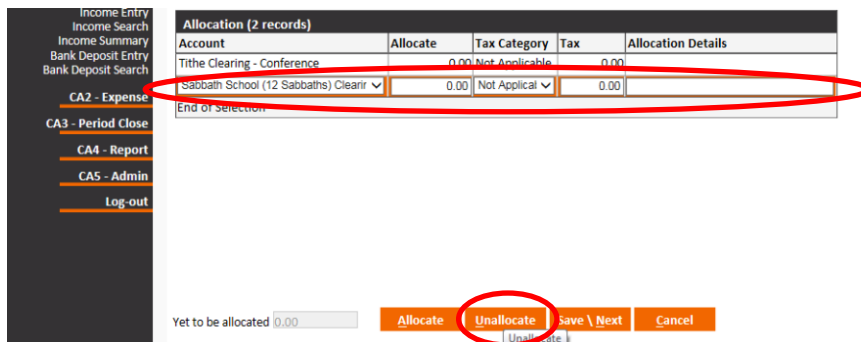
7.   If you click Allocate unintentionally, or over allocate, click on the line, which will border in yellow, then click on the **Unallocate** button to remove the line.

If you wish to delete all data in the fields on the screen and begin your entry again, click on **Cancel**.

8.   When the **Yet to be allocated** field in the bottom left hand corner of the screen is **0.00**, click **Next Entry** to save the data.
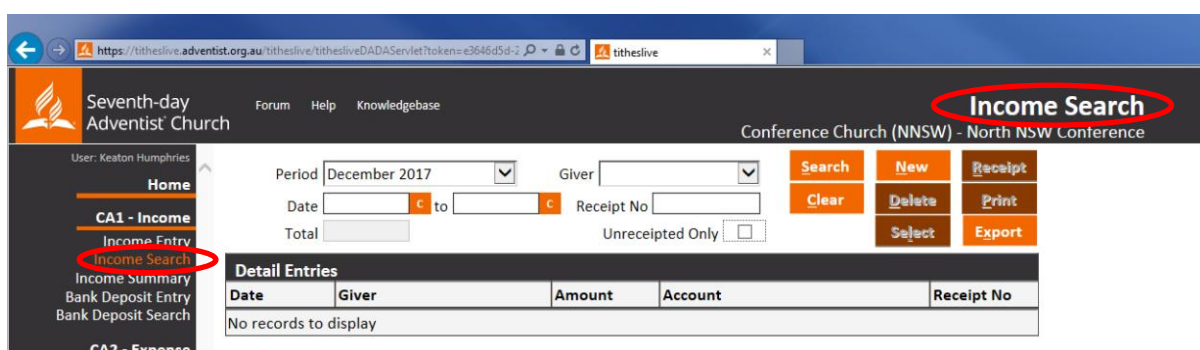
If the Income Entry screen is incomplete when you click Next Entry, you will see a pop-up prompt to advise of any incorrectly formatted or missing data. Correct as necessary and click Next Entry again.

9.   After saving an Income Entry, a blank Income Entry screen will appear ready for more information to be entered.

10. Enter all weekly income entries.

11. Other sources of income such as bank interest (called cash management facility distribution for CMF account) will also need to be recorded using income entry. As with all other income, these will also require a subsequent bank deposit entry.

Receipting Income

All income processed under Income Entry must be receipted. This is best done once a batch (e.g. a week) has been entered as it allows for the total receipted to be checked against the total banked.

11. In the **Income** menu, select **Income Search**.
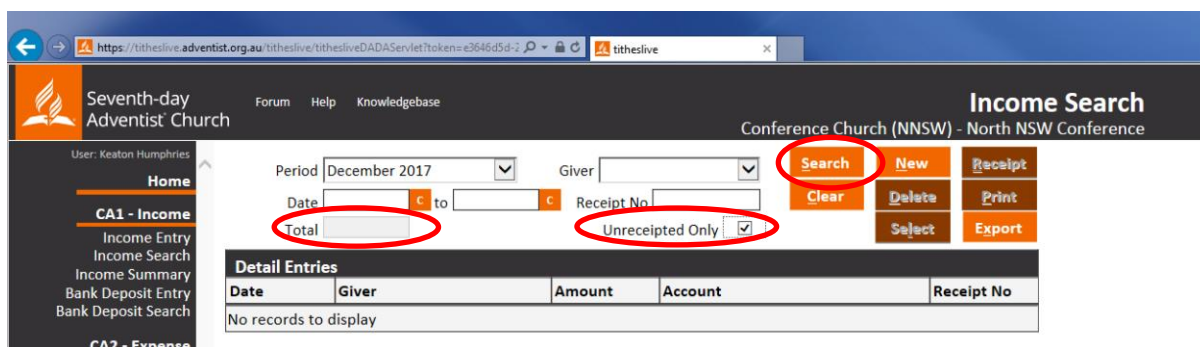
12. Ensure that the period selected is the period in which the income entries were done.

    Click in the **Unreceipted only** square– this isolates the current unreceipted batch.

    Click **Search**.

13. A list will be produced of all unreceipted entries for the period. If you are up-to-date with your receipting, the only entries here will be the ones you have just entered into Income Entry.

14. In the top left of the screen below the date range, you will have a **Total** of your entries. Compare this total to the amount of cash and cheques you have for banking – they should be equal.

15. Check for any errors to income entries.

    If an entry needs deleting, click the **Delete** button.

    If an entry needs correcting, select the relevant entry. This will take you back to the Income Entry screen. Edit the necessary information and click Next Entry.

16. When satisfied that all income entries are correct and the totals are equal, click **Receipt** at the top-right of the Income Search screen. Receipt numbers in sequence will appear in the right hand column.

17. To view receipts, click **Print** at the bottom of the screen. To print hard copy receipts to hand out to the givers, click on the printer icon.

    Cut the receipts along the lines indicated. Be careful not to cut more than one sheet at a time as each receipt depth may vary depending on the number of splits in the offering/income.

18. The Income Search screen can also be used to search for any past income entries.

Reversing Incorrect Receipted Income Entries

Any receipt errors found after receipt numbers have been allocated must be corrected with a **negative Income Entry**. The original entry must be reversed exactly. To do this, place a minus sign '-' in front of the amounts, both in the cash/cheque amount and in the allocation grid. In the details section include the original receipt number that is being reversed. Then, if required, the correct Income Entry may be completed. All of these entries must also be receipted under Income Search.

If an income entry has been receipted which has the total amount correct but with an incorrect allocation, this can be fixed using a zero income entry. Select the same giver as the receipt which needs to be fixed and include the receipt number of the original entry in the details section. Then allocate negative amounts to accounts which were over allocated and positive amounts to accounts that were under allocated.

Recording Bank Deposits

All income must first be receipted (see above) before any banking details can be entered.

1. In the menu list, select **Bank Deposit Entry** under **Income**.

2. On the Bank Deposit Entry screen, select the **Bank Account** into which the deposit was made or is going to be made.

    Select the **Depositor** – the person who took or is taking the deposit to the bank. The list of depositors is generated from the Giver list in the Income Entry screen. If the depositors name does not appear, add their name following the instructions in the Maintaining Clients Section of this manual (page 40).

    Choose the **Period** and enter the **Date** the deposit was made.

3. Enter the actual cash amount included in the deposit in the **Cash Deposit Amount** field.

    In the **Cheques and Cards** grid, select the cheques to be included in the deposit by clicking and changing the **No** to a **Yes** in the left hand column of the cheque detail line.

    Alternatively, if the Total Available at the bottom left of the screen is equal to the amount you wish to enter as the Bank Deposit Entry, click **Select All** and all necessary entries on the screen will be selected automatically.

    You can only deposit up to the amount shown as Total Available in the Bank Deposit Entry screen. If the actual banking is less than the funds available in the system, you need to check Income Entries for income duplication. If the actual banking is more than the funds available in the system, you need to check your Income Entries for possible income omission. (There may be other reasons for this discrepancy, so contact the North NSW Local Church Support Service (NNSWLCSS) if this check does not reveal an error.)

4. Ensure that the **Total Selected** is equal to the actual cash and cheque deposit.

    Click **Next Entry**.

5. You will have to do more than one Bank Deposit Entry if splitting the monies between two or more bank accounts as each bank deposit must be done separately.

6. Ensure that the **Undeposited Cash** on the Bank Deposit Entry screen is back to **0.00** and that there are no records to display in **Cheques and Cards** after completing the relevant entries.

Bank Deposit Slip

A bank deposit slip can be printed to take to the bank. However it will only be accurate if all cheque details have been entered correctly and no cheques have been entered as cash.

7. In the menu, go to **Income**, then **Bank Deposit Search**.

    Highlight the entry.

    Click **Print**.

Reversing Incorrect Bank Deposit Entries

If you have entered an incorrect bank deposit entry, it can be easily deleted.

8. In the menu, go to **Income**, then **Bank Deposit Search**.

    Choose the relevant period and search for the incorrect entry.

    Highlight the entry.

    Click **Delete**.
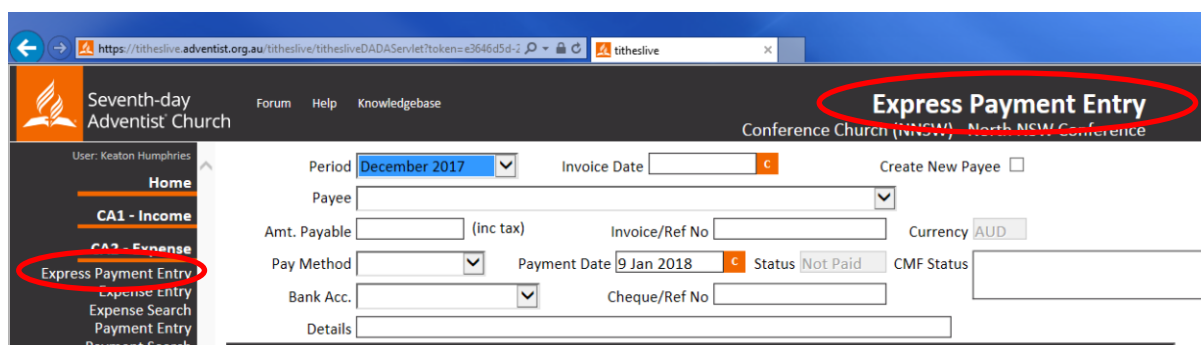
Please Note: Once a deposit slip has been printed or if the period in which the entry was entered has been closed, a bank deposit entry cannot be deleted. In this case reversing an incorrect bank deposit entry requires a negative bank deposit entry.

Recording Expenses

Generally, in a cash based system such as this, expenses are recorded once the payment has been made using the Express Payment Entry screen. However, if paying conference charges together with the monthly tithes and offerings, use of the Expense Entry screen is recommended. If using ePayments, see the Using ePayments section of this manual for more information (page 17).

Express Payment Entry

1. In the **Expense** menu, select **Express Payment Entry**. It is recommended to record here all expenses for which payment has already been made.

2. Choose the **Period** and enter the **Invoice Date**.

    Choose the **Payee** from the list. If the payee is not in the list, click **Create New Payee** to the right. Enter the payee's Surname/Bus and Given Name in the relevant fields. This new payee will be available in the list for the next expense entry.

    Enter the **Amount Payable**, including GST.

    Enter the **Invoice/Ref No**. Select the **Payment Method**. Enter the **Payment Date**. Select the **Bank Account**. Enter the **Cheque/Ref No**.

    Enter **Details** of the payment.

3. Click the **Allocate** button. This will provide a line in the grid where you then select the expense **Account** to which you wish to allocate the cost.

    Enter the **Amount** relevant to the account you have chosen first (including GST). Ensure that the **Tax Category** is correct and the **Tax Amount** is equal to the GST on the tax invoice (correct the tax amount to match the invoice if necessary). Add any specific **Allocation Details** at the end of the line.

    If the amount is to be split into more than one account, proceed to **Allocate** until the total amount has been allocated. It is recommended to split the amounts if the total is made up of several invoices even if they are all to be allocated to the same account. This allows invoice and GST amounts to be separately recorded so that they match more easily with your GST report (see page26).

4.   If you click Allocate unintentionally, or over allocate, you may click on the line, which will border in orange, then click on the **Unallocate** button to remove the line.

If you wish to delete all data in the fields on the screen and begin your entry again, click on **Cancel**.

5.   When the **Yet to be allocated** field in the bottom left hand corner of the screen is **0.00**, click **Next Entry** to save the data.

If the Express Payment Entry screen is incomplete when you click Next Entry, you will see a pop-up prompt to advise of any incorrectly formatted or missing data. Correct as necessary and click Next Entry again.

Conference Charges

6.   In the **Expense** menu, select **Expense Entry**. It is recommended to record here all conference charges so that they can be paid together with the monthly tithes and offerings transfer.

7.   Choose the **Period** and enter the invoice **Date**.

Choose your local Conference **Payee** from the list. Do not create your own Conference payee as the automatic CMF transfer will not work.

Enter the **Amount Payable**.

Enter the **Invoice/Ref No**.

Enter **Details** of the payment.

8.   Click the **Allocate** button. This will provide a line in the grid where you then select the expense **Account** to which you wish to allocate the cost.

Enter the **Amount** relevant to the account you have chosen first. Ensure that the **Tax Category** is correct – most conference charges will not include GST. Add any specific **Allocation Details** at the end of the line.

If the amount is to be split into more than one account, proceed to **Allocate** until the total amount has been allocated.

9.   If you click Allocate unintentionally, or over allocate, you may click on the line, which will border in yellow, then click on the **Unallocate** button to remove the line.

If you wish to delete all data in the fields on the screen and begin your entry again, click on **Cancel**.

10. When the **Yet to be allocated** field in the bottom left hand corner of the screen is **0.00**, click **Next Entry** to save the data.

    If the Expense Entry screen is incomplete when you click Next Entry, you will see a pop-up prompt to advise of any incorrectly formatted or missing data. Correct as necessary and click Next Entry again.

11. These conference charges will now list in the Period Close Prepare screen for payment with the monthly tithes and offerings transfer. See the 'End of Month Processing' section for more information on how to make this payment (page 28).

Reversing Incorrect Entries

12. If the period in which the incorrect Expense Entry or Express Payment Entry was entered has not been closed, it can be easily reversed.

    Under the **Expense** menu, select **Expense Search**.

    Search for the incorrect expense. Highlight the line and click the **Reverse** button.

    Note: When reversing an expense entry, the status must be "Not Paid" for the entry to be reversible. If the status is "Paid", you will first need to do a **Payment Search,** locate the **Payment Entry** and reverse it by clicking it to highlight the line and clicking the reverse button. You may then return to **Expense Search** to find and reverse the **Expense Entry** (which should now have a status of "Not Paid")

13. If the period in which the incorrect Express Payment Entry was entered has been closed, it must be corrected by a Negative **Express Payment Entry**. Simply enter the Express Payment Entry as it was entered before, substituting positive amounts for negative ones for both the total and allocated amounts. Ensure that your entry references the entry it is reversing using the same invoice number. If the reversal included GST, it will also be necessary to do a journal entry to ensure the GST report is correct (see page 26). See Processing Journal Entries (page 21) for information on how to complete this.

14. If the period in which the incorrect Expense Entry was entered has been closed, it is important to determine the status of the entry. If the status is 'Not Paid' please first enter the payment entry choosing any bank account and ensuring that the payment method is Cheque as you don't actually want to set up and EFT or BPAY payment. Then the expense entry and payment entry can be reversed with a negative express payment entry. Ensure that this entry selects the same bank account as the payment entry and the allocation is exactly the same as the expense entry only with negative figures. If the status is already 'Paid', you can skip straight to the negative express payment entry stage. Please Note: reversals involving GST may require an additional journal entry.

Using ePayments

The ePayments feature in TOORS can be used to pay suppliers by EFT, BPAY or CMF transfer from your CMF account. To use this feature, two local church signatories must have access to CMF Online.

Entering the Supplier's Details

The supplier's payment details must be entered before processing the Expense and Payment Entries.

1. In the **Admin** menu, select **Client Search**.

   Search for an existing client, highlight and click **Select**.

   Alternatively, add a new client by clicking **New**.
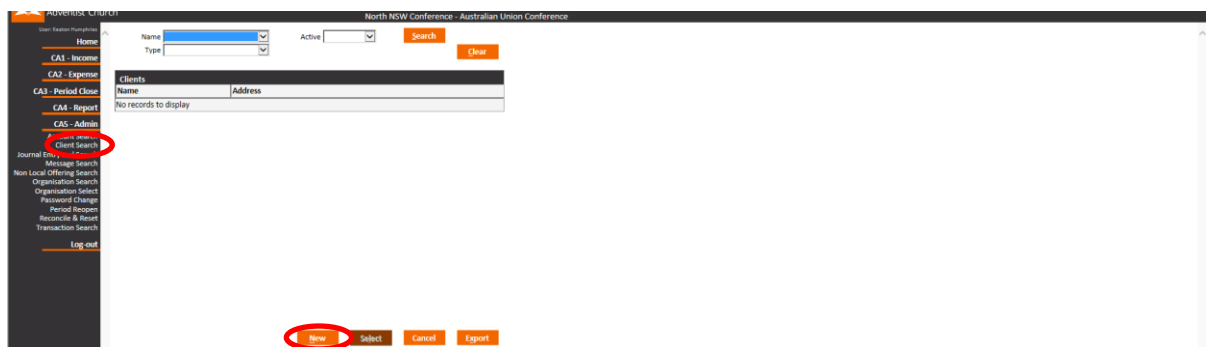
2. Ensure client **Type** is 'Supplier' or 'Giver and Supplier'.

   If a new client, enter the Surname/Bus and Given Name.

   Choose the **Usual Payment Method** – EFT, BPAY or CMF Internal.
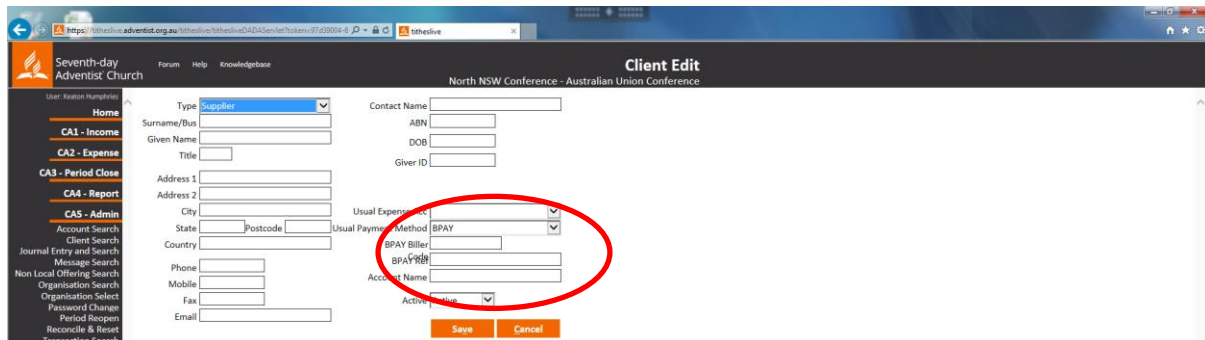
3. If selected EFT, enter the **BSB**, **Account No.** and **Account Name**.
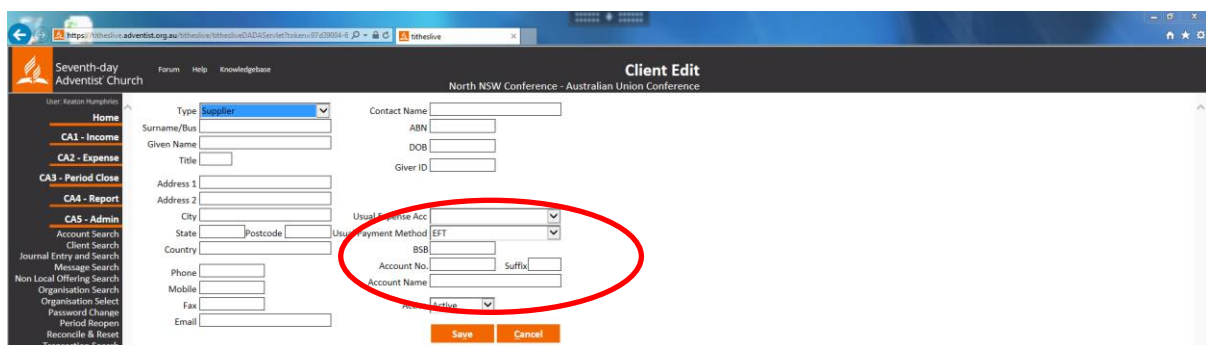
   Click **Save**.

4. If selected BPAY, enter the **BPAY Biller Code** and **BPAY Reference Number**.

    Click **Save**.

5. If CMF Internal, enter the **Account No.** and **Account Name**.
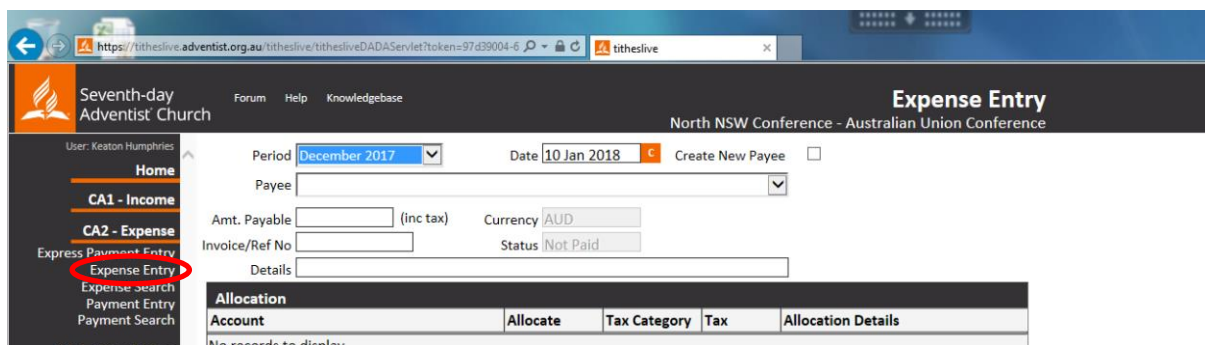
    Click **Save**.

Expense & Payment Entry

Bills to be paid using ePayments can either be entered by processing an Expense Entry and then a Payment Entry or just an Express Payment Entry – both of these options are outlined below. It is suggested that you use Expense Entry and Payment Entry if you have more than one invoice to enter and pay.

6. If processing an Expense Entry and then a Payment Entry:

    In the **Expense** menu, select E**xpense Entry**.

    Choose the **Period** and enter the invoice **Date**.

    Choose the **Payee** from the list. Ensure that it is the payee which has the payment details entered.

    Enter the **Amount Payable** including GST.

    Enter the **Invoice/Ref No**. The first 18 characters that are entered in this field will appear on the supplier's bank account.

    Enter **Details** of the payment.

Click the **Allocate** button. This will provide a line in the grid in which you then select the expense **Account** you wish to allocate the cost too.

Enter the **Amount** relevant to the account you have chosen first (including GST). Ensure that the **Tax Category** is correct and the **Tax Amount** is equal to the GST on the tax invoice (correct the Tax Amount to match the invoice if necessary). Add any specific **Allocation Details** at the end of the line.

If the amount is to be split into more than one account, proceed to **Allocate** until the total amount has been allocated.

When the **Yet to be allocated** field in the bottom left hand corner of the screen is **0.00**, click **Next Entry** to save the data.

In the **Expense menu**, select **Payment Entry**.

Choose the relevant **Payee** and enter the **Date**.

Select the appropriate **Payment Method**. Select the **Bank Acct** as 'Cash Management Facility'.

Select the **Period**.

A list of outstanding expense entries for that payee will appear. Confirm that the amounts in the **Payment Amount** column are what you wish to pay.

Click **Next Entry**.

7.   Alternatively, if processing an Express Payment Entry:

In the **Expense** menu, select **Express Payment Entry**.

Choose the **Period** and enter the I**nvoice Date**.

Choose the **Payee** from the list. Ensure that it is the payee which has the payment details entered.

Enter the **Amount Payable** including GST.

Enter the **Invoice/Ref No**. The first 18 characters that are entered in this field will appear on the supplier's bank account.

Select the appropriate **Payment Method**.

Enter **Payment Date**.

Select the **Bank Acct** as 'Cash Management Facility'.

Enter **Details** of the payment.

Click the **Allocate** button. This will provide a line in the grid in which you then select the expense **Account** you wish to allocate the cost too.

Enter the **Amount** relevant to the account you have chosen first (including GST). Ensure that the **Tax Category** is correct and the **Tax Amount** is equal to the GST on the tax invoice (correct the Tax Amount to match the invoice if necessary). Add any specific **Allocation Details** at the end of the line.

If the amount is to be split into more than one account, proceed to **Allocate** until the total amount has been allocated.

When the **Yet to be allocated** field in the bottom left hand corner of the screen is **0.00**, click **Next Entry** to save the data.

After Clicking **Next Entry** the system will bring up a dialog box stating that it will now try to create the payment in CMF Online – Click OK

You can then login to CMF Online, click the Pending tab, followed by the New tab to find the payment you created. You can then check the payment and edit to make any necessary changes and Forward it to other signatories for second signing, this will send them an email to alert them there is a payment for them to sign.

Authorising Payment in CMF Online

Within one minute, a CMF Transfer will be created in CMF Online. The system will detect whether the TOORS user completing the Express Payment Entry or Payment Entry is a CMF Signatory. If they are, it will automatically sign the request as the first signatory. Otherwise it will require authorisation by two signatories in CMF Online.

1.   If you need to sign the request, log onto CMF Online through the myAdventist portal.

2.   Go to the **Pending** tab.

On the **Sign** tab, select the payment by clicking on the amount (underlined in blue). Check that the **BSB, Account Number, Amount** and **Descriptions** match the details on the **Tax Invoice.**

Click **Sign**.

3.   The payment will then be processed by CMF.

When processed, the CMF transfer number will appear in the Cheque/Reference number field in the payment record in TOORS. This can be seen under Payment Search.

If the supplier's payment details are invalid, the system will fail to automatically create the transfer request.

4.   Please note that no payment advice is sent to the supplier.

Processing Journal Entries

Journals will process a number of entries including GST refunds/payments, transfers and some corrections.

1. Under the **Admin** menu, go to **Journal Search**.

    Click **New**.

2. Choose relevant **Period** – it will default to the current period.

    Enter the relevant **Date**.

    In the **Ref No** field enter the journal number (if you want to number the journals) or include a note as to the nature of the journal (e.g. GST refund June).

    Click **Add Trans** and find the correct **Account** in the list.

    Enter the **Amount**.

    Select the correct **DR/CR**. DR = debit and CR = credit.

    Select the correct **Tax Category** and, if necessary, ensure the **Tax Amount** is correct.

    Enter journal **Details**.

3. Continue clicking **Add Trans** until the journal is complete and the balance in the top right hand corner is **0.00**.

    Click **Save**. This will save your journal, but not submit it to the system. You can now check the journal or leave the screen and come back and edit the journal later if necessary.

    Once confirmed that the journal is correct, click **Submit**.

Bank Account Transfers

Any transfers between bank accounts **must** be processed with a journal entry. The account which the money was deposited into will be a debit, and the account which the money was taken from will be a credit.

GST Refund/Payment

GST refunds or payments will appear on your CMF Statement – a deposit for a GST refund and a payment for GST payments. These entries should be entered by journal entry.

When completing this entry, it is important to refer back to the relevant month's GST Report. The amount on your CMF statement may be a net figure from GST collected and GST paid, and the journal will need to reflect both sides of the calculation.

The journal entry will take the following form:

DR: Cash Management Facility, with a tax category of 'Not Applicable', **IF** a deposit

CR: Cash Management Facility, with a tax category of 'Not Applicable', **IF** a payment

DR: Tax Collected, with a tax category of 'Return/Refund', if any

CR: Tax Paid, with a tax category of 'Return/Refund', if any

If the amount of the GST return/refund does not match the GST report for the relevant month, this indicates an adjustment made by the conference office. If they have not contacted you with an explanation of what adjustment has been made, why it has been made and how to reflect that adjustment on TOORS, please make contact with them.

123 Church Example

The monthly GST Report of 123 Church had GST Collected of $200 and GST Paid of $250, giving a net GST Refund of $50, which is listed as a deposit on the Cash Management Facility statement.
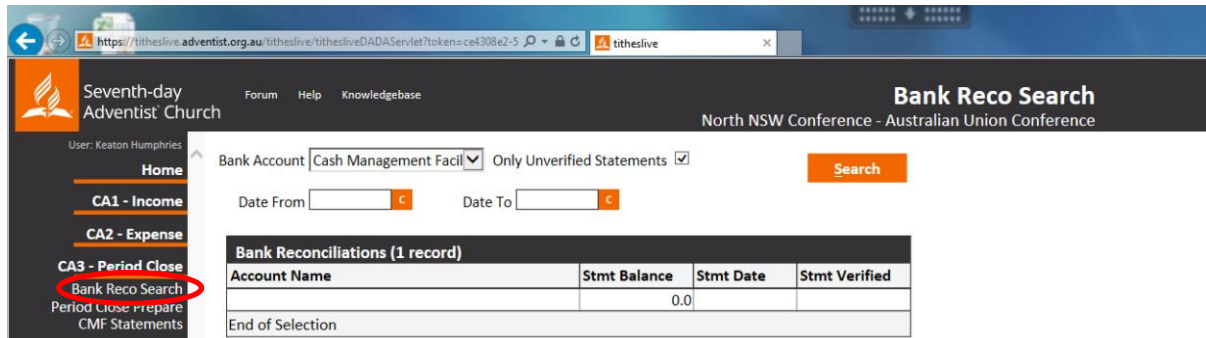
The journal will be:

DR: Cash Management Facility for $50, with a tax category of 'Not Applicable'

DR: Tax Collected for $200, with a tax category of 'Return/Refund'

CR: Tax Paid for $250, with a tax category of 'Return/Refund'

Completing the Bank Reconciliation

1. In the **Period Close** menu, select **Bank Reco Search**.

    Select the **Bank Account** you wish to reconcile, click **Search**.

2. This will bring up a list of bank reconciliations.

    Look at the bottom of the list to see if a bank reconciliation has already been started for the month required. New Cash Management Facility reconciliations are automatically started every month.

    If there is one started, highlight and **Select** the relevant reconciliation.

    If not, click **New** at the bottom of the screen.

3. If starting a new reconciliation, enter the **Statement Date** – the last day of the month regardless of the date of the last transaction on the bank statement.

    Enter the bank balance at the end of month in the **Statement Balance** field.

4. A list of transactions will appear in the **Outstanding Transactions** table. If it is a new reconciliation, the left hand column of all the transactions will show empty checkboxes.

5. Match each transaction against the bank statement – tick off on the hard copy bank statement the transactions that appear on the screen and check the checkboxes on the screen for these entries.

6. If there are entries on the bank statement that are not ticked, they must be entered into the system either by income, expense or journal entry (for more information, see the relevant sections of this manual).

    Always click **Save** on the Bank Reconciliation screen before moving to another screen – this will save your work so far. The Fee Entry, Interest Entry, Deposit Entry and Payment Entry buttons should not be used as shortcut buttons to complete these entries as some of them redirect you to the wrong place.

    Return to the bank reconciliation after completing the necessary entries.

7. The aim is to obtain a **Variance of 0.00** on the bank reconciliation screen. Once this is achieved, click **Save**.

    Click **Print**.

8. The Bank Reconciliation report will be generated.

    Ensure that the last line of the report shows a **Variance** of **$0.00**. If not, contact your TOORS support personnel at the North NSW conference office.

9. Return to **Bank Reco Search** and click the orange **Verify** button (found at the bottom of the screen)

10. This process must be completed for each bank account, each month.

11. If there are non-current entries on the bank reco screen which have not appeared on any statements and will not appear on any future statements, they should be reversed.

End of Month Processing

GST Report

TOORS automatically generates a GST report from all the income and expense entries.

1.   Under **Period Close**, select **GST Report**.
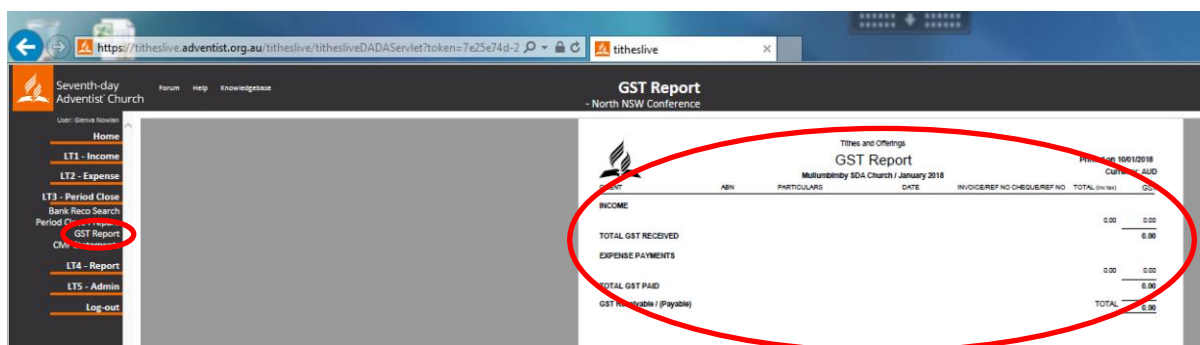
2.   Choose the current **Period** – the system will default to the most recent month closed. Click the orange **Print** button.

3.   Review GST Report. Process any adjustments if necessary.

4.   The GST Report needs to be submitted to the conference each month along with supporting documentation for GST Paid entries. Supporting documentation for GST purposes is the Tax Invoice, which needs to include the ABN of the company, company name and GST amount. Visit abr.business.gov.au and search the ABN to see if the company is registered for GST. GST can only be claimed when the company is registered for GST and there is a valid tax invoice provided.

Period Close & Conference Funds Transfer

The Period Close Prepare is to be completed when all income and expenses are entered and all bank reconciliations are completed. This process finalises the month and, if you wish to use your CMF account, automatically processes the monthly tithes and offerings transfer and any current account payments to the conference.

5.   Under the **Period Close** menu, select **Period Close Prepare**.

6.   Ensure the period listed is the period that is to be closed.

Have all offerings been recorded? Check the box once you confirm that all income has been recorded. This can be checked by doing an Income Search for the month and comparing it to the Bank Deposit Search – they should be the same. However, there will be a discrepancy if you have banked the final week's receipts in the month after – this is okay. Also ensure that there is no unreceipted income and no undeposited cash unless there is a valid reason.

Have all payments been recorded? Check the box once you confirm that all expenses have been recorded. Also ensure that there are not unpaid or partially paid expenses, unless there is a valid reason.

Have all bank statements been reconciled? Check the box once you confirm that all bank reconciliations have been completed. This can be done at a quick glace by looking to the right of the screen at the bank reconciliation verification section. In this section each bank account has listed the date it was last verified, each of these dates should be the last day of the period being closed. If this is not the case, you will need to go back to bank reco search and verify the remaining statement/s which are not yet verified.

7.   If you have entered Conference Expenses in the Expense Entry screen, they will be listed in the **Conference Expenses Payable** table. The **Payment Amount** will default to the **Outstanding Amount**. If you choose not to pay any or part of these charges, change the amounts in the Payment Account column – if they are not paid, they will be presented for payment again the following month.

These payments will be automatically added to the **Total Payable**.

8.   If paying from your CMF account, ensure the **Payment Method** is CMF Internal and the **Bank Account** is Cash Management Facility. A single transfer amount, including any conference expenses, will be transferred from your CMF account to the conference.

If paying by cheque from another bank account, ensure the Payment Method is Cheque and enter the Cheque/ref number. Choose the relevant Bank Account.

9. Click **Save**.

    Click **Preview Report**.

10. The monthly report will appear detailing the current month's income and transfer to the conference.

    Check over the report.

   One you are sure the report is correct, click on **Close Period**. This finalises the month.

11. Send the monthly GST Report and supporting documentation (valid Tax invoices for GST Paid) to the North NSW conference, along with copies of any local bank account statements.

TOORS Reports

There are several TOORS reports available to the Local Church Treasurer that are automatically compiled once the period has been finalised. Exploration in the **Report** area of the menu will show all of these reports.

These reports are available in PDF format and many can be exported to Excel.
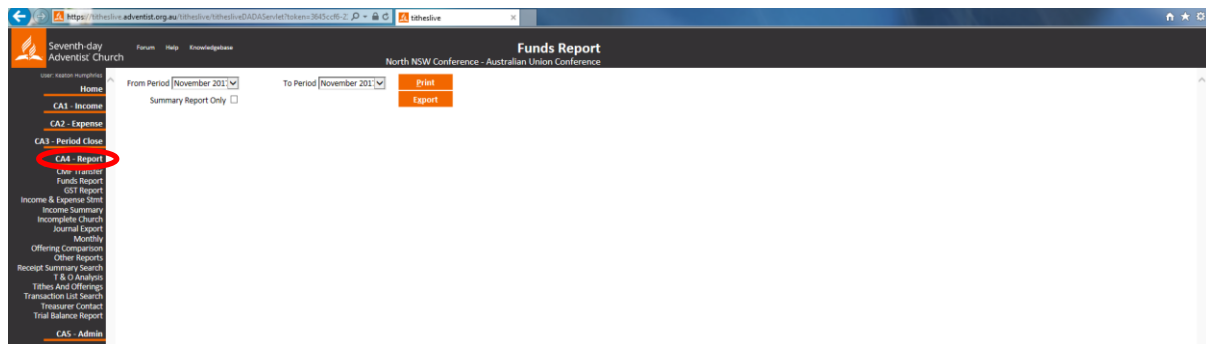
The **Funds Report** is a useful report that gives an up-to-date picture of the local church financial situation. It lists all departments and the operations within each department for the period selected and the balances in each at the end of the period.

The Funds Report can also be used to check the balances of the GST Tax Paid and GST Tax Collected accounts. The balance of these accounts should always equal the total of all claims which have not yet been processed. That is GST Tax Collected balance should equal the total of all GST on income included in reports which have not yet been processed and similarly the balance of GST tax paid should equal the total of GST on all expenses/express payment entries included in reports which have not been processed.

The Funds Report Summary Report is a simplified listing giving a single line summary of operations for the period chosen.

Budgeting in TOORS

Approved budgets can be set in TOORS by journal entry transfer or by using the Budget Edit function.

Disbursements via Journal Entry

Funds can be distributed to church departments with a journal entry. The debit will be to the expense account that the money is to be taken from, such as Local Budget Disbursements. The credit will be to the various departments income accounts who are receiving the funds.

ABC Church Example

The balance of ABC Church accounts at the beginning of their financial year is:

Local Budget FUND	**40,000.00 CR**
Local Budget Income	0.00 CR
Local Budget Disbursements	0.00 DR
FUND Total	**40,000.00 CR**
Church Operating FUND	**0.00 CR**
Church Operating Income	0.00 CR
Cleaning Expense	0.00 DR
Electricity Expense	0.00 DR
Rates Expense	0.00 DR
Insurance Expense	0.00 DR
Miscellaneous Expense	0.00 DR
Water Expense	0.00 DR
FUND Total	**0.00 DR**
Sabbath School FUND	**0.00 CR**
Sabbath School Income	0.00 CR
Sabbath School Expense	0.00 DR
FUND Total	**0.00 CR**
Pathfinders FUND	**2,000.00 CR**
Pathfinders Income	0.00 CR
Pathfinders Expense	0.00 DR
FUND Total	**2,000.00 CR**

ABC Church has had their budget approved by their church. They need to now distribute by journal entry a budget of $8,000 to the Church Operating fund, $3,500 to the Sabbath School fund and $1,500 to the Pathfinders fund. The journal would be as follows:

DR: Local Budget Disbursements	13,000.00
CR: Church Operating Income	8,000.00
CR: Sabbath School Income	3,500.00
CR: Pathfinders Income	1,500.00

Now the account balances for ABC Church are:

Local Budget FUND	**40,000.00 CR**
Local Budget Income	0.00 CR
Local Budget Disbursements	13,000.00 DR
FUND Total	**27,000.00 CR**
Church Operating FUND	**0.00 CR**
Church Operating Income	8,000.00 CR
Cleaning Expense	0.00 DR
Electricity Expense	0.00 DR
Rates Expense	0.00 DR
Insurance Expense	0.00 DR
Miscellaneous Expense	0.00 DR
Water Expense	0.00 DR
FUND Total	**8,000.00 CR**
Sabbath School FUND	**0.00 CR**
Sabbath School Income	3,500.00 CR
Sabbath School Expense	0.00 DR
FUND Total	**3,500.00 CR**
Pathfinders FUND	**2,000.00 CR**
Pathfinders Income	1,500.00 CR
Pathfinders Expense	0.00 DR
FUND Total	**3,500.00 CR**

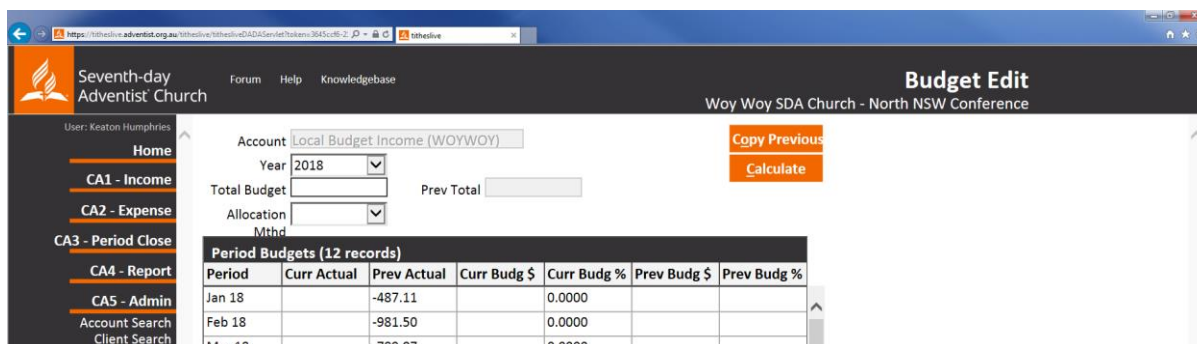ABC Church is now ready to record income and expenses for the year.

Budget Edit

Yearly budgets can be added to the Income and Expense report using the Budget Edit function. This budget will only show through this report.

1. Contact your local conference and ask them to set up your budget start month – January or July.

2. Under the **Admin** menu, select **Account Search**.

3. **Search** for the appropriate income or expense account.

   Select the account so that it gives the orange highlight.

   Click on **Budget.**

4. The selected account will show at the top of the **Budget Edit** screen.

The **Year** is defaulted to the current year. Change using the drop-down if required.

If you have used this budget edit function before and would like to use the same budget, click Copy Previous.

Enter the **Total Budget** amount for the income or expense account.

Choose the **Allocation Method** – Equally splits the total budget across 12 months; Quarterly splits the total budget across four quarters of the year. You can leave this option blank if you would like to split the yearly budget as you wish.

Click **Calculate**.

5. Results will appear in the **Period Budgets** table.

Review the results and edit as necessary.

6. Confirm **Yet to be allocated** is **0.00**.

Click **Save**.

End of Year Processing

It is recommended that the income and expense accounts be cleared every year at the end of the local church's financial year (whether that be December, June or any other month). This allows for only the current year's entries to be in the income and expense accounts and the equity fund account to contain previous year's surplus/deficits.

This end of year journal is best completed in the last month of the financial year. All the appropriate entries and bank reconciliations must be completed and all reports printed, then the necessary journal entry can be processed. Note that once the journal is submitted, you cannot reprint the reports to show the end of year balances, so it is very important that you ensure that all the necessary reports are printed first.

XYZ Church Example

The balance of XYZ Church accounts at the end of their financial year is:

Local Budget FUND	**15,000.00 CR**
Local Budget Income	40,000.00 CR
Local Budget Disbursements	30,000.00 DR
FUND Total	**25,000.00 CR**
Church Operating FUND	**0.00 CR**
Church Operating Income	10,000.00 CR
Cleaning Expense	900.00 DR
Electricity Expense	4,100.00 DR
Rates Expense	2,500.00 DR
Insurance Expense	1,200.00 DR
Miscellaneous Expense	1,050.00 DR
Water Expense	600.00 DR
FUND Total	**350.00 DR**
Building FUND	**56,000.00 CR**
Building Income	23,000.00 CR
Building Expense	6,500.00 DR
FUND Total	**72,500.00 CR**

At the end of the year, XYZ Church would like to clear the Local Budget Income and Disbursements accounts to the Local Budget Fund. The journal would be as follows:

DR: Local Budget Income	40,000.00
CR: Local Budget Disbursements	30,000.00
CR: Local Budget FUND	10,000.00

XYZ Church now needs to clear the church operating accounts. They do not want to carry forward the fund total deficit, but instead clear it to the Local Budget Fund. The journal is:

DR: Church Operating Income   10,000.00
CR: Cleaning Expense   900.00
CR: Electricity Expense   4,100.00
CR: Rates Expense   2,500.00
CR: Insurance Expense   1,200.00
CR: Miscellaneous Expense   1,050.00
CR: Water Expense   600.00
DR: Local Budget FUND   350.00

The building accounts are left to be cleared. XYZ Church requires that surplus remains in the Building Fund so it can be used in future years. The end of year journal is:

DR: Building Income   23,000.00
CR: Building Expense   6,500.00
CR: Building FUND   16,500.00

Now the opening balances for the next financial year for XYZ Church are:

Local Budget FUND	**24,650.00 CR**
Local Budget Income	0.00 CR
Local Budget Disbursements	0.00 DR
FUND Total	**24,650.00 CR**
Church Operating FUND	**0.00 CR**
Church Operating Income	0.00 CR
Cleaning Expense	0.00 DR
Electricity Expense	0.00 DR
Rates Expense	0.00 DR
Insurance Expense	0.00 DR
Miscellaneous Expense	0.00 DR
Water Expense	0.00 DR
FUND Total	**0.00 DR**
Building FUND	**72,500.00 CR**
Building Income	0.00 CR
Building Expense	0.00 DR
FUND Total	**72,500.00 CR**

XYZ Church is now able to enter next year's approved budget.

Local Church Accounts

Local church accounts can easily be added and removed in TOORS. There are five types of accounts:

- Asset (1) – bank accounts, accounts receivable
- Liability (2) – trust accounts, accounts payable
- Equity (3) – the control account for the funds
- Income (4) – the account used to record income to the funds
- Expense (5) – the account used to record expenses form the funds

Creating New Accounts

When creating equity, income and expense accounts, it is necessary to link them together so that they appear grouped on the Funds Report. To do this the equity account **must** be created first before the Income and Expense accounts. Any number of income and expense accounts can be created under the same equity fund to meet the local church reporting needs.
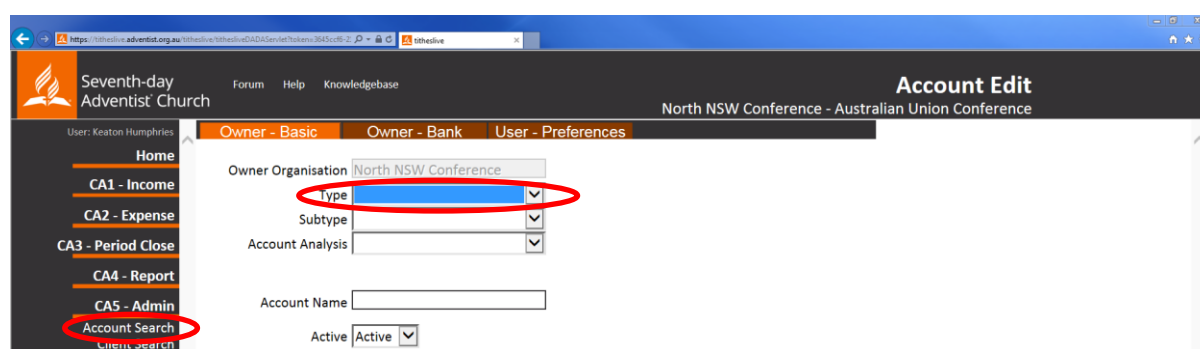
1. Under **Admin**, select **Account search**.

    Click **New**.

2. On the **Owner – Basic** tab:

    Select account **Type**. Select appropriate **Subtype**.

    Select a **Prime** – choose one closest in name to the account being created. This prime name does not appear on any reports.

    Enter the **Account Name**. This is the name that will appear on your reports. The prime will automatically be carried to the account name field, but this can be easily changed. It is suggested to have the word FUND on equity accounts, Income on income accounts and Expense on expense accounts. It is also recommended to add your church abbreviation at the end of each of the local account names e.g. (AVON). This helps with local account identification for the account drop down options in the income, expense and journal entry screens.

3. If setting up a bank account, fill out the bank account details on the **Owner – Bank** tab.

4. On the **User – Preferences** tab:

To link an income or expense account to an equity account, selecting the appropriate **Fund**.

Select the **Default tax category**. Most equity and income accounts will be 'Not Applicable', while most expense accounts will be 'GST'.

5. Click **Save**.

Making Accounts Inactive

Accounts that are no longer used and have a zero balance can be made inactive so that they no longer appear in reports and in the income, expense and journal entries screens. If needed, inactive accounts can be made active again.

6.   Under **Admin**, select **Account search**.

Search and **Select** the appropriate account.

7.   On the Owner – Basic tab, change the **Active** to **Inactive**.

Click **Save**.

eGiving and TOORS

eGiving allows secure online payments to Seventh-day Adventist Churches with a CMF account. This site allows you to return tithe and give offerings from your credit or debit card and by BPAY. Payments can be made as a once-off transaction or recurring transactions.

Local church income accounts on eGiving are managed through TOORS. Any local church income account can be listed on eGiving.

1. Under the **Admin** menu, go to **Account Search.**

    Search and **Select** the required income account.

2. On the **eGiving** tab:

    Untick **Hide from eGiving.**

    Add **Link Text** for account – this is what will appear on eGiving. It is suggested that this include the local church name and be named something that donors can easily identify with.
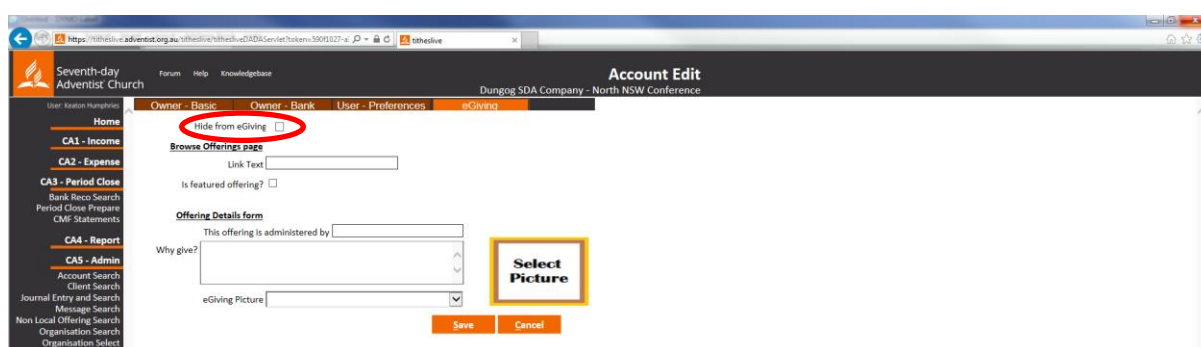
    Tick **Is featured offering?** if you would like the offering to be the local church's featured offering. Each local church is permitted one featured offering. Featured offerings appear at the top of the list of offerings on eGiving with greater exposure space.

    Enter a description under **Why give?** This is where a short promotional sentence will be beneficial.

    Select an **eGiving Picture**.

    If the account does not have a description and picture assigned, it will appear down the bottom of the list of accounts on eGiving.

    Click **Save.**

Maintaining Clients

There are three types of clients in TOORS:

- Givers – these names appear in the income screens only
- Suppliers – these names appear in the expense screens only
- Givers and Suppliers – these names appear in the income and expense screens

Clients can easily be added and details updated as necessary following the steps below.

1. Under the **Admin** menu, select **Client Search**.

   Search for an existing client, highlight and click **Select**.

   Alternatively, add a new client by clicking **New**.

2. If a new client, select client Type. Enter Surname/Bus and Given Name.

   Client details can be altered as necessary.

   If client is no longer needed, it can be made inactive so that it does not appear in the income and expense screens by changing the **Active** to **Inactive.**

3. Click **Save.**

Petty Cash Procedure

If the local church wishes to run a petty cash account, it must be recorded in TOORS.

Setting up Petty Cash

1. Write a cheque to 'Cash' for the amount of the float.

    Cash the cheque and hold the cash in a safe place.

2. Create an asset Petty Cash account in TOORS.

3. Journal the transfer of funds from the bank of withdrawal to the new Petty Cash account:

    DR: Petty Cash
    CR: Bank account cheque drawn from

Operating Petty Cash

4. Issue petty cash only if Tax Invoices provided.

    At any given time, the total of cash on hand and the total of all tax invoices should equal the float amount.

5. Each month write out a cheque for cash to replenish the cash back to the float amount. The cheque amount should also equal the total of all tax invoices reimbursed from petty cash.

6. Record this cheque on TOORS via an Express Payment Entry. Choose the bank account from which the cheque was drawn as the bank account and allocate each tax invoice separately to the expense account where it belongs.

    If your church does not have a local bank account and hence cannot write cheques, you may wish to use a reloadable EFTPOS card instead of petty cash. The treatment of such a card in TOORS will be similar to what is stated above for petty cash. Please contact Local Church Support if you require assistance setting up a reloadable EFTPOS card or a petty cash account.

Loan Accounts

If your church has a loan, it should be disclosed in TOORS.

Setting up Loan

1. Set up a liability account for the Loan Liability. This is where the outstanding balance of the loan will be recorded.

    Set up an expense account for the Interest Expense, remembering to group it appropriately if necessary.

2. Enter the opening journal:

    DR: Bank account the money came into for the amount of the loan
    CR: Loan liability account for the amount of the loan

Recording Loan Repayment & Interest Entries

3. Enter the appropriate journal when payment is made:

    DR: Loan Liability
    CR: Bank account payment is made from

4. Enter the appropriate journal when interest is assigned to the loan:

    DR: Interest Expense
    CR: Loan Liability