

## **Offertory Collection Procedures and Count Team Instructions**

### **CARDINAL RULES:**

- NO ONE SHOULD **EVER** BE ALONE WITH THE OFFERTORY UNLESS IT IS SEALED IN PRE-NUMBERED, TAMPER-EVIDENT BAGS.
  - THE COLLECTION SHOULD **ALWAYS** BE SAFEGUARDED IN A SECURE LOCATION.
  - NO ONE SHOULD EVER TRANSPORT THE OFFERTORY ALONE.
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### **A. Just before the weekend**

*The secretary or business manager should keep pre-numbered, tamper-evident (i.e. destroyed upon opening) bags in a secure location with limited access. He/she should maintain a log of the numbers and note the number of the last bag received in an order in the log.*

1. Each week the secretary (or business manager) should count out the exact number of pre-numbered, tamper-evident bags needed for the weekend. The number of bags should be at least one per Mass for the regular offertory, and at least one per Mass for each additional collection. If ushers are also going to collect candle money or poor box donations, the secretary should add a bag for those proceeds.
  2. The secretary should write a description on the bags that the ushers will use for special collections, candle money, etc.
  3. The secretary should note the numbers of the bags counted out for that weekend and the date in a log of bag numbers. The numbers should always be consecutive. If any bag numbers are missing, the secretary should inform the pastor and they should research what happened to them.
  4. The secretary should then put the logged bags in the church, where the ushers will know to look for them.
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### **B. Just before, during and just after Mass**

1. The ushers should retrieve the bags in the church before Mass.
2. The ushers should collect the offertory as usual.

3. At the back of the church, the ushers should empty the offertory baskets into the tamper-evident bags. Each usher should be with another usher when handling the money.
  4. The ushers should use separate bags for special collections and write the name of the collection on the bag if it is not already there.
  5. The ushers should seal the bags and place them in the basket to be brought forward in the offertory procession.
  6. The basket holding the collection should stay in full view for the rest of the Mass, such as in front of the altar or a place off the altar that is within the direct sight of several people. Alternatively, two or more people may take it immediately to a secure location such as a safe where they lock it together.
  7. At the end of Mass, the ushers should collect the candle money and place it in a separate tamper-evident bag with a note defining the proceeds.
  8. At the end of Mass, two or more people should take the bags to a safe and lock them inside, or bring them immediately to the counters.
  9. The bags should be left undisturbed in this secure location until counting.
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### C. Counting

*Counters should be parishioner volunteers. No employees, including the pastor, should be involved in collecting, counting or depositing the collection proceeds.*

*Counters should count in teams of two or more. A married couple or other pair/group of family members represent one counter; another unrelated individual must also be part of their team.*

*At least twice a year, the count teams should be re-formed so that no individuals counts together for more than six months.*

*The counting area should be secure, out of sight and in an area with little or no traffic. To foster accurate counting, the counters should be disturbed as infrequently as possible.*

*Periodically (at least annually), the pastor should personally thank the counters for their commitment, their integrity and their discretion. Through his expression of thanks, he should remind the counters that he and their fellow parishioners are relying on their integrity and faithfulness to safeguard their offerings of financial stewardship, which are essential to the parish's viability. He should also thankfully remind them that their absolute discretion allows their fellow parishioners to trust them with very private information about their donations.*

1. Two or more counters should retrieve the bags from the secure location together and open them in a secure counting area, out of sight and with no traffic through it. **No one should open the bags unless another person is present.**

2. The counters should count the money and record it on a count sheet, noting the total of checks separate from the total of cash and the total of loose donations separate from the total in envelopes. They should record separate amounts for the donations in special collection envelopes.
3. The counters should use an adding machine with a tape to total the checks for each category of deposit. They should verify that every check is listed on the tape.
4. When opening parishioner envelopes, the counters should verify that the amount written on the front of the envelope exactly equals the amount in the envelope, correcting it or writing it in if the parishioner didn't.
5. The counters should record all the money in the collection as offertory income (regardless of the amount) unless the donations are in special envelopes, in envelopes that the parishioner marked with a different description, or in a tamper-evident bag marked as a special collection.
6. The counters should record any receipts other than offertory (candle money, revenue received in the office during the week, etc.) separate from the offertory on the count sheets, with a description.
7. The counters should record any receipts for the cemetery or the school on a separate count sheet. They should make a separate deposit for these funds, using deposit slips for the cemetery or the school bank account.
8. The counters should count and record ALL the money and checks that were in the tamper-evident bags, with the exception of envelopes marked as Mass intentions, which the counters should give directly to the pastor without opening them. **No one should take any money from the collection for any reason** and no checks may be exchanged for cash through offertory proceeds.
9. The counters should write all the parish tamper-evident bag numbers on the count sheets.
10. The counters should stamp all the checks with the parish name and the notation "For Deposit Only into [bank account number]."
11. One of the counters should prepare the deposit slip. The total on the deposit slip(s) should match exactly the total on the count sheet. If more than one deposit slip is used, the counter should write the totals of each deposit slip on the count sheet and add them up, to show that they equal the total on the count sheet.
12. The counters should make a copy of the deposit slip if there is no carbon copy. They should place the original with the collection in the bank deposit bag and they should attach the copy to the count sheet.
13. The counters should write all the numbers of the bank deposit bags on the count sheets, if they are numbered.
14. The counters should each sign the count sheets to indicate their participation.

15. All the counters should stay together until one of them has completed the deposit slip(s) and the collection is sealed or locked in the bank deposit bag.
  16. Two or more of the counters should take the deposit bag to the bank and drop it in the night deposit box. This is the Archdiocesan standard practice. If for some reason this is not possible, two or more of the counters should lock the deposit bag in the safe together or place it in a secure location. In that case, on Monday two or more individuals should take the deposit to the bank.
  17. One of the counters should make a copy of the count sheet and take it home. This copy gives the parish grounds for placing an insurance claim in the case of fire or theft. The counter may discard the count sheet after verifying with the secretary that she has the original and the deposit is in the bank.
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#### **D. After the weekend**

1. If the counters did not take the weekend deposit to the bank, two or more individuals should do so on Monday morning.
2. The secretary should compare the numbers on the count sheet to those noted in the log of tamper-evident bag numbers. If a bag is missing or if the numbers do not match, she should inform the pastor. He should call the Director of Parish Financial Services at the Chancery (860-541-6491) to seek guidance.
3. The secretary should staple the deposit receipt from the bank to the count sheet and the copy of the deposit slip from the counters.
4. The bookkeeper should compare the totals on the counters' copy of the deposit slip and on the count sheet. If differences are frequent or significant, the bookkeeper should inform the pastor, who should ask the Finance Council to recommend options for improving the counters' accuracy and implement the changes appropriately.
5. The bookkeeper should enter the count sheet amounts into QuickBooks using the Make Deposit screen, coding the amounts for each type of revenue to the appropriate account.
6. If the bank's deposit receipt is different from the count sheet total, the bookkeeper should edit the deposit in QuickBooks to match the bank receipt, adding a separate line for the difference. The bookkeeper should classify the difference to the category of income that comprised the largest percentage of the total on the count sheet and enter a memo describing the transaction as a deposit discrepancy. Again, if differences are frequent or significant, the bookkeeper should inform the pastor who should take action as above.
7. If the bank deposit is significantly or frequently less than the count sheet, the pastor should call the Director of Parish Financial Services at the Chancery (860-541-6491).
8. Every three or four months, the bookkeeper should scan the list of transactions classified to offertory income. The bookkeeper should bring any unexpected trends to the pastor's attention and ensure that there is a reasonable explanation. If not, the pastor should

review the offertory collection, counting, and deposit procedures and strengthen them as needed, including a fresh rotation of ushers and counters.