

OFFERTORY COLLECTION PROCEDURES

- Money is collected by the ushers, placed in one large basket at the end of the main aisle, carried to the altar when the gifts are presented, and it remains on the altar until Mass is completed.
- The basket is then brought to the side of the altar in front of the congregation and the envelopes and money are to be put into one bank bag secured by a lock and placed in a locked fireproof safe or locked fireproof cabinet. The money is delivered to the night drop at the bank or kept in a locked fireproof safe or locked fireproof cabinet onsite. Each Mass has a separate bag, and the procedure is repeated for each Mass.
- The locked bank bags are picked up at the bank on the next business day, signed out by a staff member, and brought back to the parish in a large, concealed bag or retrieved from the locked fireproof safe/cabinet if kept onsite.
- The offertory collection must be counted by at least three unrelated individuals (“the count team”), excluding parish employees, parish bookkeepers, and the parish pastor/administrator.
 - If a parish cannot comply with this requirement, the parish pastor/administrator must explain in writing the reason(s) for non-compliance and suggest an alternative. The alternative proposal will be reviewed by the Parish Auditor and the Compliance Officer for approval.
- The money counters along with a staff member open all the bags and separate all items.
- All money is counted in the same room with a member of the staff present to record the various types of money collected. There are worksheets for the money counters to utilize to make the counting process more efficient. They include a Deposit Slip Summary for Offertory and Other Receipts listing the various contributions that are collected on a weekly basis as well as a Parish Offertory Count Sheet to record the different denominations of cash and checks included in the offertory collection. All counters are to sign the count sheet in ink attesting to the accuracy of the count. **See Appendix G: Offertory Collection Log.**
- All checks are stamped with a deposit only stamp for the checking account and then are added on an adding machine by one money counter and initialed. A second counter verifies the checks to the register tape and initials the register tape once all checks are verified. All cash is banded and the initials of the money counter are included on the money band. A second money counter then recounts the banded money and signs their initials.
- All checks and cash are recorded on a deposit slip and verified by a member of the staff as well as a money counter.
- The checks and cash are then to be placed in a serially numbered tamper-evident deposit bag and sealed. The serially numbered tear-off receipt on the serially numbered tamper-evident bag is to be torn off and attached to the count sheet. All parishes are required to use serially numbered tamper-evident bags to transport offertory collections for each mass (or any other deposits from bingo, festivals, etc.) to the bank.

- One money counter takes the deposit to the bank and remains on-site at the bank while the money is counted by an employee at the bank.
- Deposit slips are run in duplicate for each deposit and are returned to the parish. The parish secretary attaches the deposit slip and the serially numbered tear-off receipt from the serially numbered tamper-evident deposit bag to the count sheet and distributes one copy to the bookkeeper to record the deposit in the general ledger cash account and then files one in the office records.
- The bookkeeper records all the contributions into the parish software and balances to the bank deposit. All collections are listed in the weekly bulletin. The weekly contributions must be posted to the parish contribution software weekly, and that posting reconciled to the actual bank deposit.

APPENDIX G: OFFERTORY COLLECTION LOG
