

Parish Administration – Offertory Collections Policy

This policy outlines the mandatory process for parishes to follow with offertory collections. Additionally, it is recommended that parishes strongly consider adding an on-line contribution option for their weekly collections. If you have questions on available vendors, please contact the Chancery Finance Office at 508-675-1311.

The church is one of a declining number of charitable organizations where cash contributions make up a majority of donations. While every parish is confident of the integrity of the volunteers that support the collection process at their parish, the *process* invites the possibility for fraud or theft. It is also important that parishioners are confident that their support is being taken care of appropriately **and** that the parish has documented procedures that they share with parishioners to instill this confidence.

The Diocese of Fall River rules for weekly collections are as follows:

Step #1:

In preparation of weekend masses, a parish staff member (typically the business manager or administrative assistant) must assign a secure bag (see [Exhibit 24: Tamper Proof Cash Deposit Bag](#)) for each of the weekend collections, completing a weekly secure bag tracking sheet (see [Exhibit 25: Weekly Secure Bag Tracking Sheet](#) for template), of the masses and respective assigned serial numbers. Mass time, date, and collection must be labeled directly on the secure bag.

Guidelines regarding storage of secure bags are as follows:

- The inventory of secure bags must be properly safeguarded under lock and key.
- The individual in possession of the secure bags must not have access to the safe where the secure bags are stored pending counting (see step #4)

Step #2

The offertory must be transferred from the collection basket to the secure bag by the ushers, immediately after the collection process.

Step #3

At least two ushers must sign the secure bag confirming they have witnessed the successful transfer and the sealing of the secure bag.

Step #4

The Secure Bag must be placed immediately in a safe until the count process begins. *When the collection is part of the Offertory procession, it must be placed in a Safe as soon as possible and no later than at the conclusion of the Mass.*

Guidelines regarding Safes are as follows:

- A drop safe is recommended as the collection can be deposited immediately within it without the need for key access.

- The Drop Safe must be large enough to accommodate a weekend of filled Secure Bags and its opening must be big enough to fit one filled Secure Bag.
- Drop Safe prices range between \$250-\$750
- The Safe must be secured to the ground.
- (See [Exhibit 26: Drop Safe for Cash Deposits](#))

Step #5

To begin the count process, at least two individuals must retrieve the secure bag from the safe. If the transfer of the Secure Bag from the Safe to the count table does not entail leaving the premises, this step can be performed by one individual. Recall that this individual must not have access to the Secure Bag inventory.

Step#6

At the count table, the counters must inspect the secure bag –

- Comparing the serial number to the Weekly Secure Bag Tracking Sheet (See Step 1)
- Observing the signatures of at least two Ushers (See Step 3)
- Ensuring that there has been no tampering of the bag
- Once the inspection has been completed, the Counters must sign the Weekly Secure Bag Tracking Sheet, and then the count can begin.

Guidelines regarding the count process are as follows:

- Documented count procedures are recommended, ensuring anyone with access to the general ledger (Quickbooks) does not participate in the count.
- The Pastor must oversee the count on a random/unplanned basis.
- Count must be performed by a minimum of three people.
- Counters must rotate.
- Weekly count sheets ([See Exhibit 27: Weekly Count Sheet](#)), must be utilized, broken out by Mass and currency.
- Weekly count sheets must be signed by all counters present.
- Weekly count sheets must be filled out in pen with changes or corrections initialed.
- Weekly count sheet must be reviewed by the Business Manager.

Step #7

A parish staff member (typically the business manager) concludes the process by reviewing the weekly secure bag tracking sheet to ensure it is complete, signs off as reviewer, staples it to the offertory weekly count sheet, and files it.

- Guidelines regarding the deposit process are as follows:
- Counters must prepare and initial the deposit slip ([See Exhibit 28: Deposit Slip](#)).
- Deposit slip must be included in the deposit bag along with the counted Offertory.
- Copy of initialed deposit slip must be attached to the offertory weekly count sheet.
- Funds must be deposited immediately after the count by at least two counters and must not include anyone with access to the general ledger (Quickbooks).
- The parish business manager must reconcile deposit slip to offertory weekly count sheet.

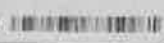
Exhibit #24: Tamper Proof Cash Deposit Bag

The is an example of a secure bag to be assigned typically by the business manager or administrative assistant for weekly Offertory Collections. Secure bags can be purchased from various vendors including: Connover Packaging, W.B. Mason, and Amazon.


REMOVE RECEIPT FROM SEALING BAG
Date _____ Prepared by _____
Amount _____ Verified by _____

PA 00008810


WARNING
ANY ATTEMPT TO REOPEN THIS BAG WILL RESULT
IN EVIDENCE OF TAMPERING
IF CLOSURE AND/OR BAG IS DISTORTED, TORN OR DISRUPTED
DO NOT OPEN - NOTIFY SENDER IMMEDIATELY

PA 00008810 


TO: _____	BAG TO CONTAIN _____
_____	CASH AMOUNT \$ _____
_____	CHECK AMOUNT \$ _____
FROM: _____	OTHER AMOUNT \$ _____
_____	TOTAL DEPOSIT AMOUNT \$ _____
_____	PREPARED BY _____
ACCOUNT/STORE #: _____	DATE _____
AUTHORIZED SIGNATURE: _____	




1. USE A BALL POINT PEN TO
FILL OUT REQUIRED
INFORMATION AND INSERT
CONTENTS INTO BAG





2. REMOVE RECEIPT FROM TOP
OF BAG AND RETAIN FOR
YOUR RECORDS



3. REMOVE LINER TO EXPOSE
ADHESIVE STRIP. PRESS FIRMLY
ACROSS THE BAG. IF SEALED
IMPROPERLY, DO NOT ATTEMPT
TO RESEAL THE BAG

SECUR-PAK™

Item # X1-800-147
1924

TO REMOVE CONTENTS - CUT ALONG DOTTED LINE 



LDPE Recyclable

WEEKLY SECURE BAG TRACKING SHEET

Parish _____
 Parish # _____
 Weekend of Masses _____
 Date of Count _____

TO BE COMPLETED BY PARISH STAFF		TO BE COMPLETED BY COUNT TEAM - SEE BELOW FOR STEPS TO PERFORM BEFORE YOU SIGN						
Weekend Mass Times	Collection	Serial Number of Bag Assigned ISSUE SEQUENTIALLY	Serial Number of Bag to Be Counted	Was Bag Signed by at least 2 Ushers? (Yes or No)	Signature 1	Signature 2	Signature 3	Issues to Note or N/A
Please type in Your Parish Mass Times	1st							
	2nd							
Please type in Your Parish Mass Times	1st							
	2nd							
Please type in Your Parish Mass Times	1st							
	2nd							
Please type in Your Parish Mass Times	1st							
	2nd							

(1) BAG ASSIGNMENT BY PARISH STAFF
 BAGS SHOULD BE ASSIGNED BY A PARISH STAFF MEMBER. BAGS SHOULD BE SECURED AND NOT ACCESSIBLE TO THE COUNTERS OR OTHERS.

(2) COUNTER SIGNOFF
SATISFACTORY INSPECTION OF BAG ENTAILS THE FOLLOWING:
 Independent inspection by each counter.
 Bag received at the Count Table has not been opened.
 Bag clearly not torn or cut; no evidence of tampering.
 Bag Serial Number matched Serial Number assigned for the particular Mass.

(3) DEPOSIT AT BANK
 Note that you may use either a locking bank bag or a Secure Bag for transporting the deposit to the bank. If you use a Secure Bag, please note the serial number of the Bag below for Secure Bag inventory tracking purposes.
 Serial Number of Bag For Deposit (If used): _____

(4) FINAL INSPECTION BY THE BUSINESS MANAGER*
 Print name _____

Sign name
 *Business Manager sign off attests to successful performance of the following steps:
 Reviewed tracking sheet to ensure complete and that all bags originally assigned were inspected for tampering and accounted for
 Reviewed count sheet with counters signatures
 Matched deposit slip to the signed count sheets
 Stapled deposit slip, count sheet, tracking sheet together.

Exhibit #26: Drop Safe for Cash Deposits

This is an example of a drop safe. Please ensure that the opening of the drop safe is large enough to fit one filled Secure Bag and that it can be secured to the floor.

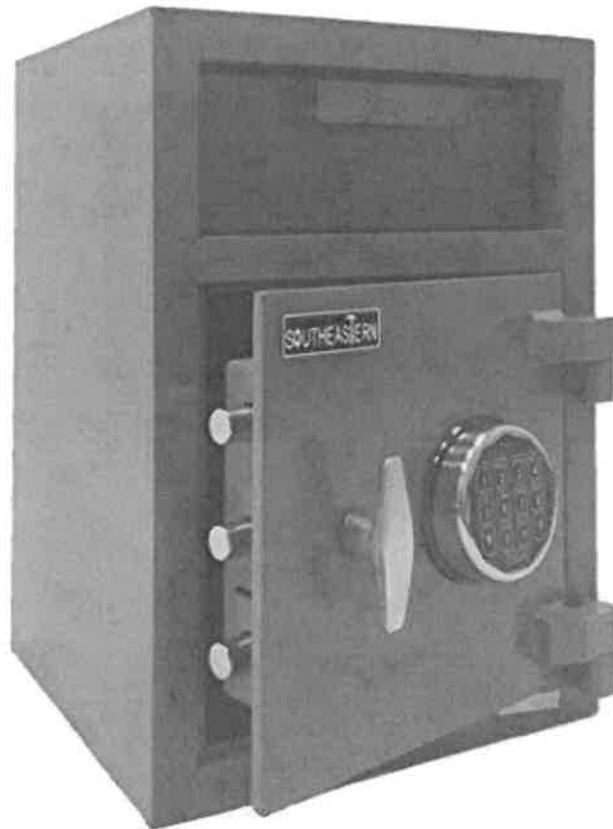


Exhibit 28: Deposit Slip

This is an example of a deposit slip.

Deposit		
Date _____	CASH	
Name _____	CHECKS	
Account Number _____		
The Money Bank	Subtotal	
Cashton, NC 22222	Less Cash	
	TOTAL	