

Parish Administration – Offertory Collections Policy

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) should 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 should be labeled directly on the secure bag.

Guidelines regarding storage of secure bags are as follows:

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

Step #2

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

Step #3

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

Step #4

The Secure Bag should be placed immediately in a safe until the count process begins. *When the collection is part of the Offertory procession, it should 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 should be large enough to accommodate a weekend of filled Secure Bags and its opening should be big enough to fit one filled Secure Bag.

- Drop Safe prices range between \$250-\$750
- The Safe should be secured to the ground.
- (See Exhibit 26: Drop Safe for Cash Deposits)

Step #5

To begin the count process, at least two individuals should 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 should not have access to the Secure Bag inventory.

Step#6

At the count table, the counters should 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 should 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 should oversee the count on a random/unplanned basis.
- Count should be performed by a minimum of three people (with a maximum two related).
- Counters should rotate.
- Weekly count sheets (See Exhibit 27: Weekly Count Sheet), should be utilized, broken out by Mass and currency.
- Weekly count sheets should be signed by all counters present.
- Weekly count sheets should be filled out in pen with changes or corrections initialed.
- Weekly count sheet should 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 should prepare and initial the deposit slip (See Exhibit 28: Deposit Slip).
- Deposit slip should be included in the deposit bag along with the counted Offertory.
- Copy of initialed deposit slip should be attached to the offertory weekly count sheet.
- Funds should be deposited immediately after the count by at least two counters and should not include anyone with access to the general ledger (Quickbooks).
- The parish business manager should reconcile deposit slip to offertory weekly count sheet.