

OFFERTORY COLLECTION PROCEDURES

- Money is collected by the ushers, placed in one large basket at the end of the main aisle in the back of the church, carried to the altar when the gifts are presented, and it remains on the altar until Mass is completed.
- The parish office should maintain serially numbered tamper-evident deposit bags in a locked safe or file cabinet. One bag per mass is to be made available to the ushers. At the conclusion of the Mass, the offertory envelopes and money are to be put into the serially numbered tamper-evident deposit bag by at least two ushers and either delivered to the night drop at the bank or kept in a locked fireproof safe or locked fireproof cabinet onsite. The serial number on the serially numbered tamper-evident deposit bag is to be recorded in a logbook, along with the date, time, and signatures of each usher. Each Mass has a separate serially numbered tamper-evident deposit bag, and the procedure is repeated for each Mass. Note that in some cases more than one serially numbered tamper-evident deposit bag may be necessary for larger offertory collections.
- The serially numbered tamper-evident deposit bag(s) are picked up at the bank on the next business day, signed out by a parish 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 Auditors and the Compliance Officer for approval.
- The money counters along with a parish staff member open the serially numbered tamper-evident deposit bag(s) and separate all items. Note that before opening the serially numbered tamper-evident deposit bag(s), the offertory counters must first verify that the serial number(s) on the deposit bag(s) matches the serial number(s) that was previously recorded in the logbook.
- All money is counted in the same room with a member of the parish staff present to record the various denominations of cash and coins collected. There should be worksheets for the money counters to utilize to make the counting process more efficient. These should include a Parish Offertory Count Sheet (also known as a Parish Offertory Collection Log) to record the different denominations of cash, coins, and checks included in the offertory collection. All counters are to sign the count sheet in ink attesting to the accuracy of the count. A sample Parish Offertory Count Sheet can be found on [doy.org](https://doy.org/financial-manual/) at <https://doy.org/financial-manual/> under the "Accounting Procedures and Controls" section.
- 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, cash, and coins are recorded on a deposit slip and verified by a member of the parish staff as well as a money counter.
- The checks, cash, and coins are then placed in a serially numbered tamper-evident deposit bag(s) and sealed. The serial number(s) on the serially numbered tamper-evident deposit bag(s) is to be recorded in a logbook, along with the date, time, and signatures of each money counter. The serially numbered tear-off receipt(s) on the serially numbered tamper-evident deposit bag(s) is to be torn off and attached to the count sheet. All parishes are required to use serially numbered tamper-evident deposit bags to store and transport offertory collections (or any other deposits from bingo, festivals, etc.).
- One money counter then takes the deposit in the serially numbered tamper-evident deposit bag(s) to the bank and remains on-site at the bank while the money is counted by a bank employee/teller.
- Deposit slips are run in duplicate for each deposit and are returned to the parish. The parish secretary attaches the deposit slip 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.