

**DIOCESE OF SIOUX CITY  
PARISHES  
OFFERTORY COLLECTION PROCEDURES**

Offertory Collections refer to cash and check contributions received from parish collections during mass. Since this is a major revenue source for the parish, safeguards must be put into place to protect the funds. The goal is to count the receipts quickly while retaining accuracy. For proper internal controls, the responsibility of counting and depositing the offertory should be segregated from recording it in the parishioner contribution records and QuickBooks. The following controls should be put into place:

1. Establish count teams using volunteers from the parish. Parish bookkeepers should not be on the count teams. Members of the count teams should:
  - be divided into teams of 2-4 people, depending on the parish size
  - not be related, and
  - rotate periodically.
2. Use a count/tally sheet (see attached for sample).
3. Develop detailed written instructions for the count team. Photocopy them on the back of the count sheet or post in the count area.
4. Count collections as soon after mass as conveniently possible, but no later than Monday.
5. The collection must remain in a secure location on church premises at all times until counted. In no instance should it be taken home with anyone. The pastor and/or count team chairperson should be designated to place the collection in the parish safe, a locking file cabinet, or night depository at the bank until it is counted. It's best if more than one person does this together. The safe/cabinet should be locked at all times, even during parish hours.
6. Tamper evident money bags add additional safekeeping for your weekly offertory giving. These are used by the ushers after the mass collection and are opened by the weekly counters when they process the contributions. Refer to these guidelines for further information.
7. As envelope receipts are counted, write the contribution amount on the face of the envelope.
8. Run a calculator tape to match of the total envelopes and of the total cash and checks. The two tapes should match. Attach the envelope tape to the envelopes.
9. Restrictively endorse all checks as noted in the Cash Disbursement procedures.
10. Complete the count sheet:
  - a. Ensure split checks are assigned to the proper account codes.
  - b. Recalculate the cash and check columns to ensure they match the total column.
  - c. Ensure the totals match the actual cash and checks.
  - d. Once complete, all counters should sign it to show their approval.

11. Complete the deposit slip. Ensure the total deposit matches the count sheet total and the total cash and checks. Note that other parish receipts should be listed individually on a separate deposit slip from the offertory collections.
12. Take the deposit to the bank. It's ideal to have one person take the deposit to the bank and another follow to confirm the deposit was made.
13. If the deposit is not done immediately after the count, the collection should be returned to the designated place for safeguarding. The deposit should not be made any later than Monday.
14. Forward the count sheet and envelopes to the parish bookkeeper. He/she will post the individual parishioner contributions from the envelopes into the contribution records. This posting should be recorded as of the date of the collection rather than the date of the deposit.
15. After the deposit, the bookkeeper should compare the validated deposit receipt with the count sheet and duplicate deposit slip. Reconcile any variances and document them on the count sheet. Attach the deposit receipt to the count sheets or the duplicate deposit slip.
16. The bookkeeper should then post the deposit to the accounting records (Quick Books). Similar to the above, this should be as of the date of the contribution rather than the deposit date. This ensures contribution credit is given on the proper date, which is especially important at year end when the contribution is in one year and the deposit in another.
17. Print a report from the contribution software and reconcile the total with the count sheet and QuickBooks. These must match so you will need to reconcile any differences.
18. Detailed contribution statements should be given to all parishioners by January 31 for the previous 1-1-xx to 12-31-xx calendar year. If preferred, you may also issue these monthly, quarterly, or semi-annually.
19. The parish offertory collection procedures should be tailored to meet the needs of the parish without compromising the intended controls. These written procedures should be presented to the parish/finance council for formal approval. Subsequent amendments should also be approved.