

POLICY AND PROCEDURE FOR SECURING AND PROCESSING THE OFFERTORY COLLECTION

POLICY: Each parish and institution is to establish cash handling and accounting procedures which no one person has unmoderated access to church funds.

PROCEDURE: The following procedure is provided for the Sunday offertory. It may be modified according to the circumstances of each parish, always keeping in mind the prohibition of unmoderated access to church funds.

A secure collection process accomplishes three important goals:

1. Volunteers and employees involved in the collection process are kept free of suspicion.
2. The temptation to steal from the church, i.e., from the parishioners who have donated to the parish, is substantially reduced.
3. Parishioners' donations are properly recorded and deposited in the bank.

BASIC COMPONENTS OF A SECURE SYSTEM

- The collection for each Mass or service must be secured immediately upon being taken up.
- Procedures must be developed for the collection, transport, interim storage, opening, counting and banking operations.
- The counting procedures must provide for the presence of at least three counters from the moment the security bags are opened until all funds have been counted, verified, recorded on a bank deposit slip, and locked/sealed in a bank deposit bag.
- After the collection is prepared for deposit, the entire collection/deposit is taken immediately to the bank by at least two people who are **not** parish staff, and the deposit receipt returned to the office (unless the night repository is used).
- Each week's count must be documented on the *Offertory Log* form and auxiliary forms. The completed forms reflect whether the required counting and verification procedures were followed. The forms should be reviewed and filed each week by someone not involved in the counting and banking process.

Walking through the Process

THE COLLECTION

Security Bags:

- Prior to weekend Masses, a staff person prepares a sealable security bag for each collection, including second or special collections, inscribing notations of the Date, Mass Time, nature of a second collection, and place for two ushers to sign.

Usher A _____ *Usher B* _____

Local circumstances may require a second security bag for the offertory regularly or on certain occasions. A few holes may be punched around the edge of the bag to facilitate the sealing and storage process. The bag preparer also fills in the appropriate part of the *Offertory Log form* (see appendix II).

Ushers:

- After taking up the collection, the ushers consolidate the collection into the designated security bag and seal it. At least two ushers sign the bag with an indelible marker.
- Two ushers deposit the sealed bag in the safe or a secure cabinet with a slot or chute where it will be stored pending retrieval for the counting and banking process. If the collection is included in the offertory procession, the ushers accompany the procession, but subsequently take the security bag to the repository. The collection is not left at the altar (cf. GIRM #73).

THE COUNTING PROCESS

The Counting Site

The room in which the counting takes place should not be directly accessible from outdoors. It should not be a routine or required pass-through for persons not involved in the counting process. Provide:

- A counting table large enough to accommodate the counting team, the collection volume and supplies needed for the process.
- The *Offertory Log form*.
- *Currency Counting form (2)*
- *Check Tally Sheet*
- *Loose Checks form*
- Deposit slips
- Standard supplies: two adding machines, pens, paper, scissors, letter opener, bands, etc.

The *Offertory Log form*, *Currency Counting form*, *Check Tally Sheet* and *Loose Checks form* are provided in Appendix II. A parish may adapt these forms, while keeping in mind that a level of redundancy provides assurance of an accurate count and may expose irregularities in the process.

Staffing

- A team of at least three counters is required. The counters may not be relatives. Basic internal control principles require that no parish employees serve on the counting team. All regular money handlers should complete a background check through the standard Diocesan process. The counters do not fulfill other functions during their work such as answering the phone or doorbell. At least two counters must be present at all times.

Retrieving and Examining the Security Bags

- At least one person accompanies the person who can access the safe or security cabinet. They bring the security bags to the counting site. The team verifies that the bags are sealed and checks off receipt in the *log*. Any irregularities are noted.

Opening the Security Bags

- The bags are opened and emptied onto the table. Items from the collection may not be moved to another location until the counting process has been completed.

A. The "Plate" or Loose Collection

The team separates offertory envelopes and checks from the loose cash. Two counters sort the loose currency by denomination. Each counter independently calculates the total using the "loose cash" portion of the *Currency Counting form*.

When their totals agree, they enter the amount on the form under "Total Value loose cash/coin."

B. Offertory Envelops

The counters open the offering envelopes, remove the contents and verify that the amount of the donation matches the amount on the envelop. They correct any discrepancy and/or write the donation amount on the envelop if it is missing. The envelopes are set aside for later use in updating each donor's record.

(1) Currency

- As envelops are opened, checks and currency are separated. Currency is counted by two persons as above (A) using the "Envelop Cash" section of the *Currency Counting form*.
- In a final step, the loose cash and envelop cash is merged and tallied using another *Currency Counting form* if needed. The number of bills of each denomination is counted and the cash extensions entered into an adding machine (i.e. \$1 X 56 = \$56; \$5 X 22 = \$110). The currency grand total must equal the loose cash plus the envelop cash.
- One counter will record the currency grand total on duplicate bank deposit slips.

The second counter will verify the entry, and, both will initial the deposit slips. They place the currency and the adding machine tape in the bank deposit bag. The loose cash and envelop cash amounts are entered on the *Offertory Log*.

(2) Checks

The checks are back-stamped for deposit, sorted by amount and tallied using a *check tally sheet* and an adding machine. Any loose checks, i.e., checks received without an offertory envelop, are included in the check count, but photocopied or recorded on the *loose checks form* that includes the donor's name and address.

- A verifier confirms the total number of checks and the total amount of the checks by running a second adding machine tape, and enters the check total on the bank deposit slip. One of the adding machine tapes is submitted with the checks. The check total is recorded on the *Offertory log*.

The Deposit Slip and Bank Bag

- One counter enters the check total on the duplicate deposit slips; a second counter verifies the amount. The cash and check amounts are totaled and inscribed on the deposit slips. Each counter initials the slips.
- The checks, an adding machine tape and a deposit slip are inserted into the bank bag with the cash. The bag is closed, locked and entrusted to the persons responsible for transporting it to the bank. They bring the deposit receipt to the parish as soon as possible.
- Each adding machine tape is identified, initialed, dated and attached to the Currency Count or Check tally form. The used security bags are also retained for comparison against the record of bag numbers assigned by the custodian of the numbered bags.
- The *Offertory Log* form is completed, the support documentation attached to it, including the copy of the deposit slip, and the *log* is entrusted to the person responsible for filing.

Final Notes

- Donations received by mail should be entrusted unopened to the counters.
- After the collection is counted, the appropriate staff person assumes custody of the offertory envelopes and the check lists in order to record donations.
- The counting team makes note of any irregularities on the *log* form and reports them to the appropriate staff person and/or pastor.
- A second collection is processed in a manner similar to the offertory collection counting process.
- Miscellaneous offerings in the Sunday collection are separated, recorded and deposited according to parish procedures. (There may be separate accounts or at least separate accounting for a building fund, youth ministry, children's collection, the parish charity fund, stipends, et al.)
- Pass through offerings (e.g. for Diocesan and Catholic Charities collections) are generally transmitted without any accounting.

PERIODIC REVIEW AND ANALYSIS

On a regular basis (at least quarterly) the parish collection and counting procedures should be observed and reviewed. These tasks could be assigned to someone with competence in bookkeeping/accounting. Oftentimes, a member of the Parish Finance Council has this competence, or the person who reviews the parish financial records. He/she submits a report to the Finance Council with recommendations for corrective actions.

APPENDIX I: SECURITY BAGS AND ON-LINE FORMS

Tamper Resistant Security Bags

Tamper resistant, sealable plastic bags available from office supply stores are a cost-effective means of establishing the necessary level of security. These products usually are imprinted with unique serial-ID numbers. Bags measuring 24"x24" are adequate for all but the largest congregations. Anything smaller can make it difficult for the ushers to make the basket-to-bag transfer. One vendor is General Bank Supply, [www. generalbanksupply.com/store/category/listall/241/plastic-desposit-bags](http://www.generalbanksupply.com/store/category/listall/241/plastic-desposit-bags).

Counting Forms and Numbered Seal Checklist

Forms referenced in the policy are in appendix II. The *check tally sheet* and *loose checks* form can be obtained at: www.ChurchSecurity.info. (Go to: The Why And How, then to Download Forms). Use of these or similar forms provides verification of the collection and counting process, protecting the counting team from suspicion and deterring lax counting procedures.

See Appendix II for the Offertory Log form and currency counting form.

APPENDIX II: OFFERTORY LOG FORM

Revise and adapt this template according to local circumstances. The secretary or other staff person fills in the date, and columns 1,2 (including a notation if there is a second collection). The counting team completes columns 3,4 and the rest of the page.

Parish _____ Collection Date _____

Mass Time	Bag ID #	Received	Condition (OK, Irregular)

Loose Cash total	Envelop Cash total	Checks total	Grand Total
\$	\$	\$	\$

Second Collection for _____

Loose cash total	Envelop cash total	Checks total	Grand Total
\$	\$	\$	\$

MEMBERS OF COUNTING TEAM	

BANK DEPOSIT MADE BY	

Date of Count _____
 Offertory Log Prepared by _____
 Witnessed by _____

Attachments: Copy of deposit slip, Adding Machine Tapes, Currency Counting forms, Check Tally Sheet, Loose Check Form, Deposit Receipt

CURRENCY COUNTING FORM

Two cash counters required, each counting independently and completing a separate form

Parish _____ Date of Collection _____

	Loose Cash		Envelop Cash		Total Cash	
Denom.	Loose Cash (num. of bills)	Value	Envelop Cash (num. of bills)	Value	Total num. of bills	Total Value
\$1		\$		\$		\$
\$5		\$		\$		\$
\$10		\$		\$		\$
\$20		\$		\$		\$
\$50		\$		\$		\$
\$100		\$		\$		\$
Coins		\$		\$		\$
		Total Value loose cash/coin		Total Value Envelop cash/coin		Total All cash/coin
		\$		\$		\$

Date of Count: _____

Counter: _____