

POLICY: OFFERTORY COUNTING & DEPOSITING PROCEDURES:

The required procedures for counting and depositing offertory receipts are noted below:

Counting the Offertory

The number of counters must be at least three but not more than four unrelated individual parish members per week to increase accountability. It is desirable that a parish priest from time to time be present along with at least three lay persons. Where possible, lay persons should be grouped into teams and are to be rotated weekly to different Mass times and different groups based on a written schedule. The parish bookkeeper and the person who posts the offertory to the parishioner contribution records are not to be money counters. A separate Money Counter's Report is to be prepared for each Mass. The following procedures are to be used:

1. The collection is to be counted in a secure location, i.e., limited access and interruptions. The collection is to be counted on the day received, preferably after each Mass. The offertory should also be balanced by Mass for comparison by the finance council for any unusual trends. The money counters are to examine the plastic tamper resistant bags and verify the bag numbers with the Bag Control List. All or at least a sample of the bag numbers are to be verified by contacting the head usher(s). The money counters are to report to the Pastor and the Finance Council any apparent tampering with the bags or if the bag numbers do not match those used by the ushers. The bag numbers are recorded on the money counter report and the bags are then opened to begin the counting process. If there is a discrepancy with the bag numbers, the bags are to be turned over to a designated Finance Council or Audit Committee member, otherwise the bags are discarded.
2. The envelopes are opened and the money inside is taken out and compared to the amount listed on the envelope. Envelopes with no amounts or envelopes with incorrect amounts are to be marked with the correct amounts. Loose checks are to be treated as envelope contributions and not loose cash. An envelope or a list is to be prepared for loose checks since the check indicates the contributor.
3. The envelope amounts are totaled and the money from the envelopes (currency, coin and checks) is counted and both totals are compared and reconciled. The confirmed envelope total is recorded on the Money Counters Report in the envelope section along with the number of envelopes. Contributions received through the mail should be counted and recorded (Mail & Misc. column) as a separate collection. Any other receipts from votive lights, flower donations, sacramental offerings, etc., are also counted and the totals are recorded on the Money Counters Report "Mail & Misc." column.
4. The loose cash is counted and the total is recorded on the Money Counter's Report loose cash section. Loose cash is the currency and coins that are put into the collection basket without an envelope to indicate the contributor.

NOTE: The loose checks are treated as envelope contributions and not as loose cash.

5. Any other receipts from votive lights, flower donations, sacramental offerings, etc. are counted and the totals are recorded on the Money Counter's Report "other" column.

6. The summary section of the Money Counters Report is completed by adding the envelope and loose cash sections. The currency, coin and checks are to be bundled and/or wrapped and a second count taken to confirm the amount to be deposited. Any discrepancies are to be reconciled. The counters are to indicate the date of the count, what was done with the collection and sign the report. A copy of the report (summary only-no detail by parishioner) is kept by at least one of the counters off site of the parish premises for three (3) years, a copy is given to the person preparing the deposit and the original is given to the parish bookkeeper.

Depositing the Offertory

The collections are to be deposited immediately after the counting is completed via the use of a night deposit if necessary. Someone other than the bookkeeper is to prepare and make the actual bank deposit. The following procedures are to be followed:

1. A Collection Deposit Summary is prepared by combining the information from the separate Money Counter's Reports for each Mass. The envelopes, loose currency, coins and check totals along with the totals of each type of receipt are carried forward from the Money Counter's Report to the Collection Deposit Summary.
2. The amount to be deposited is verified by a count of the bundled currency, wrapped coin and an adding machine tape run on the checks. All checks are to be endorsed with proper endorsement stamps indicating the account name, bank name and account number.
3. A two-part deposit slip is to be prepared with one part kept on file at the parish.
4. Those who prepare the Collection Deposit Summary, prepare the deposit slip, take the deposit to the bank, confirm and record deposit information are to sign and date the appropriate section on the back of the Collection Deposit Summary.
5. The Collection Deposit Summary and deposit slip is given to the parish bookkeeper and these documents, along with the Money Counter's Report are kept on file with the other parish financial records for at least three (3) years. The parish bookkeeper is to make sure the deposit, bag numbers, Money Counter's Report and Collection Deposit Summary are in agreement. Any discrepancies are to be reconciled or explained at the bottom of the form.
6. The bank is to be directed by the pastor to initially contact a designated person not directly involved in the collection process regarding significant deposit discrepancies.