

St. Mary Cathedral Parish
Our Lady of Mount Carmel
Standard Operating Procedures

Department: Administration

Date: 7/7/2015

Subject: Offertory Collections

Pages: 4

Scope: This Standard Operating Procedure applies to all leaders and individuals involved in collecting, securing and processing offertory collections.

Procedure:

1. One or more tamper-evident plastic collection bag(s) should be utilized for each Mass. The parish bookkeeper will place the supplies (one bag for each Mass or event, plus two or three emergency bags, tamper-evident bag control log, emergency bag control log, permanent markers, and some pens) in the back sacristy prior to the weekend Masses. The bag(s) should be marked by the parish bookkeeper with the date and time of the Mass it is to be used prior to placing the bag in the back sacristy. Each tamper-evident bag comes with a standard tracking number. The bag numbers should be recorded on the Tamper-Evident Bag Control Log (sample attached) designating a specific bag number for each collection at each Mass. At least one bag of sufficient size should be available for each collection at each Mass. Bags should be labeled as to the Mass time and the collection purpose (when there is to be more than one collection at a Mass). There should be two to three emergency bags on hand in case one of the bags malfunctions, or in case another bag is needed because of collection volumes. Malfunctioned bags should be kept and inserted into emergency bag used. In order to keep track of emergency bags, the Emergency Bag Control Log should be used (sample attached).
2. Immediately after Mass, or immediately after the offertory collection if the collection is not taken down to the Altar with the Gifts, at least two ushers will gather the offertory collection for processing in the back sacristy.
3. After offertory collection monies are placed in the previously marked tamper-evident bag(s), all ushers or individuals responsible for placing the monies in the bag(s) should close the bag using the sealing instructions on the bag, and sign the authorized signature line for each applicable bag. Insert the sealed, signed tamper-evident plastic collection bag(s) into the collection safe.
4. Access to the safe should be limited to the pastor/pastoral administrator/parish life coordinator or delegate. Under no circumstances should any parish funds be taken to a private home or place other than a bank for counting or safekeeping. The room used for counting money should be private and not easily accessible. Confidentiality must be stressed.
5. On Monday morning, the parish bookkeeper will retrieve the bags and the envelope that contains the control logs from the safe and bring it to the counting room. Before opening the bags, the numbers on the bags will be compared to the numbers on the control log and the receipts by three counters. The counters will sign the log next to each Mass indicating that the bag number and if the Mass agrees with the log. They will also indicate whether the bag has been tampered with by placing "N" for No and a "Y" for Yes. If the bag has been tampered with, or bag numbers do not agree, notify the parish business manager immediately. Counting team members are the only ones permitted to open the sealed bags. The bags are to be discarded after the counting process. Money should be kept in a locked, fireproof safe until counted and deposited.

6. The counting team will process offertory collections as follows:
 - a) Count the weekly Saturday, Sunday and Holy Day collections.
 - b) Complete a collection summary form that includes the breakdown of the deposit by type of receipt, i.e., coin, currency, check; and distribution of the deposit, i.e., loose, envelope, special fund, etc.
 - c) Separate envelopes by type:
 - a. Adult envelopes
 - b. Children envelopes
 - c. Loose collection
 - d. Special collection
 - d) Be sure that the amount of cash or check in each envelope agrees with the amount written on the front of the envelope. All envelopes must have an amount written on the front. If there is not a written amount, you must put it on.
 - e) Copy any checks that are not in an envelope on a separate sheet of paper with the amount of the offering and the name. If it is a registered parishioner (parish list), add the amount to “Adult Envelopes.” If it is not a registered parishioner, add the amount to “Loose Collection.”
 - f) Use a stamp to endorse all checks “For Deposit Only” to the parish bank account.
 - g) Run an adding machine tape for the bank deposit, listing all checks. Use the written amount on the check and not the numerical amount. These amounts sometimes differ and the bank uses the written amount.
 - h) Prepare a deposit ticket, in duplicate. Retain the duplicate deposit slip and bank confirmation for parish records, which is submitted to the Diocesan bookkeeping staff for verification and posting.
 - i) All present must sign the collection summary form, in ink, to attest to its accuracy and affix responsibility. Forward the signed collection summary to the bookkeeper and parish secretary for recording.
 - j) The envelopes should be forwarded to the appropriate individual to update the offering records.
 - k) The parish bookkeeper or business manager will take the bag to the bank. If possible, the time the deposit is made and the route taken to the bank should vary.

