



## ***Offertory Collection Policies and Procedures In the Archdiocese of Newark***

Mass collection procedures should be distributed in writing to each Parish usher.

Ushers are assigned the responsibility of collecting offerings at each Mass. These Mass donations should be placed in lockable canvas bank bags or tamper resistant disposable currency bags immediately after collection in the presence of at least two ushers and safeguarded at all times during the Mass. The bags should be pre-labeled with the date and time of Mass.

The proceeds should never be left unattended or in the possession of only one person at any time. If feasible, the monetary donations should be presented with the offertory gifts with the funds in full public view until the end of the Mass

After each Mass celebration, the monetary gifts, still secured in lockable canvas bank bags or tamper resistant disposable currency bags, are to be properly protected in a lockable, fireproof safe in the rectory or counting area until the count process commences. A drop safe in the sacristy or in the rectory is strongly encouraged. (See section 6.4)

For security reasons, a minimum of two individuals should transfer the collection proceeds to the parish safe. This is especially recommended in situations when external building access is required from the Church to the safe location.

The parish safe is to be locked at all times when Mass collections or other cash proceeds are stored. Access to the safe should be restricted to only essential parish personnel. Combinations and keys should never be stored in an unlocked desk drawer, hung on a wall, the back of a door, or in an unsupervised area readily accessible.

Under no circumstances should funds be exchanged or taken from the offertory collections. Check cashing from the Mass collections is not permitted.

**The uncounted collection should never be left unattended or in the custody of a single individual.**

Closed circuit cameras with digital video recorders and monitor are recommended as an additional internal control. This affords supplemental protection for the cash count teams as well as the collection proceeds. The monitor and digital video recording output should be reviewed periodically by the Pastor or a designee not participating in the count for any deviation in protocol.

The counting process should be done on Sunday with night deposit if possible or the following Monday. Receipts are to be deposited no later than the first banking day after the collection takes place.

The counting process must be supervised by the Pastor or by the Parochial Vicar. Closed circuit cameras with digital video recorders system can substitute for this control if the recordings are review.

The cash count should be conducted in a safe and secure area of the rectory or parish center with no access permitted to unauthorized individuals. All count activity should be in unobstructed view and conducive to observation. Set up the count room with the counting equipment and supplies, revenue tally sheets and bank deposit tickets.

For statistical analysis purposes, the counting could be segregated by Mass.

A Revenue Tally Sheet is to be used to record all Mass collections received. This would include cash and checks. For a sample tally sheet contact the Office of Parish Business Services at 973-497-4074.

Establish a Count Committee of volunteers from the parish. Volunteers should be independent of the parish's accounting and bookkeeping functions. Volunteers should be carefully screened. It is recommended that a criminal background check be obtained for each volunteer. A list of the count team members (names and addresses) should be maintained by the Parish.

Cash count procedures should be distributed in writing to each member of the Count Committee. All count team members should be trained on the correct method of completing the Revenue Tally Sheet to ensure that the on-going counting, classification and recording of the Parish Mass collections and other revenues are consistent and accurate.

A minimum of a two unrelated person team (teams) is required to count Mass collection monies. Individuals are to be rotated so that the same people are not always on the same team.

The offertory bags should be counted by the team to ensure that each Mass collection is present.

The counters should examine the offertory bags to determine that there is no evidence of tampering with the bags. If the integrity of the bags appears compromised, the pastor should notify immediately.

Count teams should ascertain that the amount checked on the offertory envelope agrees with the contents.

The team should endorse all checks "For Deposit Only" to the parish bank account. If feasible, photocopies or a list of checks should be retained with the revenue tally sheet.

The Revenue Tally Sheet should be signed by each member of the team documenting concurrence of the cash count. The Tally Sheets should be retained in Parish files for a one year period.

Currency and coins are to be prepared in accordance with the requirements of the Parish's financial institution.

A **count team member should complete the bank deposit slip** which must agree to the amount posted on the Revenue Tally Sheet. There should be a separation of duties between the preparation of the deposit tickets, the recording of the deposit on the accounting system and the delivery of the deposit to the banking institution.

The dollar amount counted and recorded should be re-verified prior to deposit to avoid bank adjustments.

**All offertory is to be deposited intact, including all coins.**

Revenue Tally Sheets are to be matched and stapled to each returned validated bank deposit slip. The forms are subsequently used for the monthly bank reconciliation process and included with the reconciled bank statement for the Pastor's monthly review.

**BANK DEPOSIT**

For safety reasons, deposits are always to be brought to the bank with an escort. Additionally, the time of day and route that deposits are brought to the bank should vary.

For security and control purposes, the following procedures are to be followed when using a night depository drop:

- Each individual deposit should be held together by an elastic band and placed into a locked bank bag.
- If multiple bags are used, a listing should be maintained detailing the amount/type of deposit in each individual bank bag.
- Locked bank bags are to be taken to the bank night depository with an escort.

- For safety reasons, the time of day that deposits are brought to the bank should vary.
- Each locked bank bag is to be placed into the night depository box individually to ensure that each bag has dropped into the night depository box safely.
- If the drop box is not working properly (i.e. the lock is not working properly, the bag is not dropping down into the box, etc.) **no further deposits are to be made.** If a bank bag from a previous customer is found in the drop box, the police are to be called immediately.
- The keys to the bank bags and the night deposit box are to be stored in a secure place with limited access.
- All receipted deposit slips must be maintained for use by the Pastor during his monthly review of the bank reconciliation and process.
- Intact collection proceeds are to be deposited. The withholdings of funds for payment of services and/ or household provision is not permitted.