

## Diocese of Manchester

### Offertory Procedures

February 6, 2019

#### I. Summary

Offertory represents the monetary sacrificial gift of our people to God and His Church. It is the financial means by which the Church is able to proclaim the word of God and supports its various ministries. Pastors, Staff, and Volunteers, as ministers of the Church, have a duty to safeguard the offertory and demonstrate good stewardship over these resources.

The purpose of this document is to review the best practices and recommended procedures for offertory collection, counting, deposit, and reconciliation. We recommend that parishes strive to incorporate these best practices whenever possible, yet they are not all required. The required procedures are set forth in the *Parish and School Finance Manual*, which we have included in this document as a reference. The *Parish and School Finance Manual* is in the process of being updated, nevertheless at a minimum, the offertory handling procedures described therein must be followed, as a minimum standard.

If you have any questions in regards to these procedures, please contact the Director of Parish and School Financial Services or the Finance Officer.

#### II. Offertory Best Practices (optimal procedures)

1. Document, in a memorandum, offertory procedures and communicate these to your volunteer ushers and counters during a periodic training session. At this training session (we recommend at least once per year), those ushers present should sign-in next to their printed name and this sign in sheet should be retained by the Parish in case any future usher signatures on log sheets are not recognizable.
2. Use Tamper-evident Bags to Secure the Offertory Immediately after the Collection. The best practice for safeguarding the offertory that we have observed is to have at least two unrelated people seal the offertory into tamper-evident bags in the back of the Church immediately after collection, bring the offertory up with the Gifts, place it on the floor to the side of the altar or nearby. Immediately, after Mass, two unrelated individuals should place the sealed bag containing the offertory into a drop safe and sign an offertory log sheet. The offertory log sheet indicates the unique number of the bag that they dropped into the safe, along with the date and time of the Mass. This procedure should prevent the theft of any of the offertory, without detection, as the bag would have to be torn to take any money out. Later, in preparation for the offertory count, two unrelated individuals should retrieve the bag from the safe, ensure that the number on the bag matches exactly the number of the bag that the ushers had dropped into the safe earlier, and initial the *Offertory Bag Log Sheet. (attached)*
3. A count team of at least three unrelated (two is required) persons should count the offertory, lock it in a bag, and two unrelated individuals should transport the offertory, immediately after the count, to the bank for deposit. The offertory count team should document the count using a *Collection Counter Worksheet* similar to attached. Offertory

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- Counters present should sign the offertory count sheet. It is recommended that the count sheet be completed and signed in ink.
4. Checks should be restrictively endorsed (stamped) with the Parish name, For Deposit Only, and the Parish Bank Account number as soon as possible.
  5. The deposit slip should be agreed to the count sheet and the two individuals taking the deposit to the bank should initial the deposit slip.
  6. The counted offertory should be placed into a tamper resistant bag along with the deposit slip, the bag locked, and then two people should transport the bag to the bank for deposit.
  7. The Parish should retain copies of the completed deposit slip, the offertory count sheet, and the offertory log sheets, stapled together, for at least 7 years.
  8. The business manager or bookkeeper should record the offertory using the information from the *Collection Count Sheet (attached)* and deposit slip, and ensure the amounts per the count sheet and deposit slip agree.
  9. Limit access to the offertory safe to only those who need access and who do not record transactions or prepare bank reconciliations. This may not be possible at all Parishes.
  10. An individual (who does not have access to the offertory safe) should track use of the tamper-evident bags. The tracking should involve listing the date the bags are set out for use, and the date in which the bags are returned, by unique number. Any bags set out that are not returned, or bags returned that were never set out, should be investigated.
  11. Ensure that the counters all sign the count sheet, and the person preparing the deposit signs the deposit slip in pen.
  12. When the bank statement is received, the Business Manager should agree the deposits per the bank statement to the deposit slip copies. We recommend that the bank supply images of the deposit slips (as they should with checks), and the Business Manager review those deposit slip images.

### III. Finance Manual Requirements (Minimum procedures)

#### 1.5. Parish Offertory Counting Procedure

The parish offertory will be counted in a location on parish property that is secure and accessible to the pastor. The parish offertory will not be counted at the point of collection.

At least a team of two counters (other than the pastor, bookkeeper and other employed parish staff) will record the bag/tag numbers, open the bags, count all of the collections, prepare and make the bank deposit. Team members who are related or married will be accompanied by a third person. Counting teams will be rotated every six months. If the counters cannot make the deposit, then they will match the bank deposit acknowledgement form to the collection count sheet for that week.

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If the parish offertory is counted immediately following the Mass and the bank deposit cannot be made, the deposit will be stored in a safe or a locked filing cabinet and deposited no later than the end of the next business day.

**1.6. Parish Offertory Envelope Posting and Notification**

Envelopes, collection count sheets, bank deposit acknowledgment forms, and deposit slips will be forwarded to the business manager/bookkeeper to be recorded in the parish checkbook and ledger. All identifiable contributions (i.e., envelope users), will be posted to the respective parishioner's individual financial contribution record. See norm 1.21 for the Internal Revenue Code requirements regarding acknowledgement of individual contributions of \$250 or more.

**1.7. Frequency of Bank Deposits**

Offertory deposits will be made immediately after being counted, preferably the day of the offertory using a night deposit system. If the offertory deposit cannot be made on a Sunday, or on the same day for an offertory collection on a Holy Day of Obligation, the deposit will be made by the end of the next business day. If the Holy Day offertory collection is taken during the week, the collection will remain in the diocesan approved sealed bag and normal counting procedures will be followed. Other bank deposits will be made as frequently as practical, but at least once per week. Receipts in excess of \$250 in cash and/or in excess of \$1,000 in checks will be deposited intact by the next business day of the receipt.

**1.8. Deposits Made "Intact"**

Deposits will be made intact. Cash will not be taken from the deposit to cover daily expenses or to replenish the petty cash fund. Un-deposited cash will be kept in the parish office or rectory in a locked filing cabinet or safe.

**1.9. Parish Offertory Procedure**

During the offertory, all loose cash and parish envelopes collected by the ushers will be placed in diocesan approved sealed bag(s), and immediately taken by two or more ushers, to a secure location in the church. Log sheets will be used to record the bag/tag number(s) and signed by two or more ushers. If the offertory is included in the presentation of the gifts at the celebration of the Eucharist, the priest will receive the offertory and place it in clear sight of the assembly. Immediately following the Mass, at least two ushers will take the sealed bag(s) to the secure location in the church.

**1.10. Transfer of Sealed Bag(s) After Mass**

The priest or his designee will transfer the sealed bag(s) following each Mass to the location where the parish offertory will be counted or stored in a secure location until it is counted.

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Under no circumstances will the sealed bag (offertory collection) be transported to another location other than to a secure location at which its contents are to be counted. In the rare instances when a priest is required to go to multiple locations in order to celebrate Mass and it is impracticable to return to the secure location, the sealed bag will be placed in the trunk of his vehicle during travel to the next location. Upon arrival at the location, the sealed bag will be secured on the site where the next Mass is being celebrated. Following the celebration of the final Mass, all sealed bags will be transported to the secure location at which their contents will be counted.

**4.4. Definition of Special Collections/Appeals**

All parishioners are entitled to receive information about the broader mission and ministry of the Church and to voluntarily contribute to support the ministries who receive the proceeds from special collections. Therefore, every parish is required to participate in all special collections established by the Bishop of Manchester.

Participation in special collections includes the following:

- 4.6.a. All special collections will be included in parish envelopes provided for parish offertory.
- 4.6.b. All special collections will be published in the parish bulletin prior to the weekend of the special collection.
- 4.6.c. The entirety of all special collections must be transmitted to the diocesan finance officer within 60 days of the collection date.

Parishes will participate on the dates established by the diocese for all of the special collections/appeals.

The diocesan finance officer will provide the parish with an annual prospective statement for special collections/appeals on or before April 30<sup>th</sup> each year.

Certain special collections have an assessed minimum. However, amounts collected in excess will be sent in their entirety to the diocese (excess amounts in one assessed collection will not be used to offset a deficit in another assessed collection). All other special collections/appeals have no stated minimum.

Every parish will participate in the Annual Appeal for New Hampshire Catholic Charities in May. This Appeal will be conducted in accordance with the procedures established by the administration of New Hampshire Catholic Charities and the diocesan finance officer.