

## CONTRIBUTIONS

Safeguarding the Church's money is as much a part of stewardship as is cultivating a personal spirit of gratitude and generosity. Paul writes in Corinthians II 8:19-21: "And we are sending the brother who was chosen by the churches to accompany us as we carry the offering...We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord, but also in the eyes of man."

It is very important for the Pastor to establish a strong system of internal control for handling cash. The responsibility for overall stewardship of the Parish finances is the Pastor. The following procedures are designed to meet the minimum requirements of good internal control and not be unnecessarily burdensome to the parish.

GUIDELINE - Receipts must be properly safeguarded, documented, and deposited in a timely manner.
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### COLLECTION PROCEDURES

Immediately after each collection, all baskets should be consolidated into one basket in the presence of **at least two** ushers during the mass. The persons serving in this capacity should be periodically changed. These ushers should place the collection into a sealed tamper evident bag and then place the basket (with bag) on the altar.

After the mass, the collection should be transported by two individuals to a combination safe with limited access within the rectory. A drop safe in the sacristy or in the rectory is strongly encouraged.

*The Diocesan Guidelines mandates the use of tamper-evident bags. When utilizing this method, a pre-numbered bag is assigned for each collection with a designated individual responsible for the bag (via signature on a control sheet). All offertory money, once collected, is emptied into the bag and sealed in the presence of at least two individuals. Once secured, the bag(s) are brought to a secure location until such time as the counting team opens them.*

### Count Team Procedures

A count team should count weekly collections, as well as all cash received at the rectory, with no less than three members. We discourage team members of the same family. The use of multiple counting teams, which rotate weekly, is strongly recommended. A parish priest should also have a presence during the actual count. In order to insure strong internal controls at the parish, individuals' appointed/selected to count collections should be independent of the accounting/bookkeeping process.

Weekly collections should be counted by Mass (on Sunday) so that accurate mass attendance and collection information are obtained. The counting of collections should be documented using a tally sheet. A separate tally sheet should be prepared for each individual collection (i.e. weekly collection, special collection, national collection, etc.).

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Separate collections into collection type (Loose, Shrines, Novenas, Weekly, Second, Specials, etc.). Record the amount in red in the upper corner of the envelope. An envelope control tape should be run on groups of 50 or so envelopes and balanced to the cash receipts. Do not proceed further until both amounts agree. The tapes should be wrapped around each bundle of envelopes.

If a single check is received that is for more than one type of collection, one person should be designated to "cash" the check and ensure that the funds are properly distributed to the appropriate collections.

Restrictively endorse all checks received by the parish immediately upon receipt to prevent the unauthorized cashing of such checks (e.g. "*for deposit only*" to the parish's account). Banks require the endorsement to be placed in the top one and one-half inches of the back of the check.

The individual responsible for the count should perform a re-verification of the count. Both the count team leader and one other member of the team should sign the tally sheet.

The counters should prepare the deposit slip(s), in duplicate after the count is completed. The original deposit slip goes to the bank with the deposit and a copy to the bookkeeper for recording the deposit.

After counting, the collection should be kept in a locked bank bag or tamper evident bag for deposit.

The original tally sheet(s) and validated bank deposit receipt are attached together and given directly to the pastor/clergy for review then are forwarded to the parish's bookkeeper for recording and filing. The pastor indicating all are in agreement should sign the tally sheet, validated deposit slip, and contribution report.

## DEPOSIT PROCEDURES

**The offertory collection must be counted exactly as it is received and deposited. Under no circumstances should funds be exchanged or taken from the offertory collections.** The depositing of collections and miscellaneous receipts should be made as follows:

- **Offertory Collections** – remain in secure locations after mass and overnight until the weekly count is performed which is usually immediately after last Mass on Sunday if bank has night drop, otherwise, first thing after count on Monday.
- **Weekend Collection - Miscellaneous Receipts** – remain in secure locations in the rectory until weekly count is performed. The rectory staff will be instructed to hold envelopes received during the week. These will be forwarded to the counters and should be recorded on a separate summary sheet for each collection category. Excessive amounts of cash should be deposited timely.

**Important:** If cash is received during the week the funds should be counted in front of the donor and a pre-numbered, duplicate copy, cash receipt book should be utilized, with a copy to go to the donor. Monies not immediately deposited should be adequately safeguarded. The use of a safe or locked file cabinet should be used. The most logical place for a safe would be the rectory or Parish Center.

Each individual deposit should be supported by a validated deposit slip. Validated deposit slips should be retained and returned to the parish bookkeeper to support the recording of receipt activity in the parish's financial records.

Two individuals should be responsible for depositing all cash receipts, particularly for parishes making "**night**" deposits on Saturday, Sunday or after weekday banking hours. The parish should consider utilizing a collection service (i.e. an armored car service), which would negate the need for the pastor and/or parishioners to transport the collections to the bank. Once the funds are counted, they should be taken to the bank as soon as it is possible and avoid having the funds overnight again in the rectory. The actual time of depositing weekend collections at the bank should be varied/changed periodically to avoid an observable routine. Vehicles should be rotated or two vehicles used.

## RECORDING PROCEDURES

All cash receipts' activity must be recorded in the parish's cash receipts' journals in a timely manner, preferably daily, at least weekly, to ensure the accuracy of interim and year-end financial data. Prior

to recording cash receipts, the parish bookkeeper should agree totals from the validated bank deposit slips to the totals of the tally sheet(s).

## **PARISHIONERS' STATEMENTS**

An individual other than the bookkeeper and outside of the count team should complete parishioner contribution records promptly. The amount of the offering should be indicated on the outside of the envelope during counting to facilitate updating of contribution records. Loose Checks should be listed individually for subsequent posting to parishioner's statements.

Statements should be pre-printed with the following confirmation request: "This statement is for your records. Please examine it carefully. If it does not agree with your records, please communicate directly to the Pastor." These statements should be mailed at least annually to parishioners. Substantiation letters for contributions of \$250 or more should be generated with a copy retained for parish files

The total of the weekly postings to the parishioners' accounts should be agreed to the totals on the weekly tally sheets and reconciliation of these records should be done on a weekly basis. File a printed copy of the parishioners' accounts with the copy of the deposit slip and tally sheet. The forms should be retained for seven years for future reference.

## **MASS STIPENDS AND RELATED OFFERINGS**

Mass stipends, including Estates, All Souls, Mother's Day and Father's Day intentions, should be deposited directly to the parish's Mass Stipend bank account. The stipend account should be in the name of the parish with the parish federal ID #. For proper documentation, Mass stipends should be paid to all clergy by check.

## **NATIONAL AND DIOCESAN COLLECTIONS**

A separate tally sheet should be used for each National and Diocesan Collection.

National and Diocesan Collections should be remitted to the Diocesan of Buffalo Lockbox within one month of the collection. Monies that are received after the week should be submitted to the same lockbox immediately after they are received. The amount remitted should equal the amount reflected on the supporting tally sheet.

For approved special second collections, the collection is to be deposited into the parish checking account and a check issued to the particular agency no later than one week after the collection.