

§3100 COLLECTIONS

§3101 Offertory Collections

BK5§3101.1 Policy Parishes have the right to expect necessary financial support from the Christian Faithful, but they are obliged to follow the fundraising norms found in the Code of Canon Law and the Complementary norm of the USCCB on Fundraising regarding canon 1262 issued in 2007.

§3102 Special Collections

§3102.1 Policy Parishes are to respect the intention of donors for special collections and they shall turn over the entire amount collected to the appropriate office for distribution to the entity for which the collection is designated.

Procedure

The Office of the Vicar General/Moderator of the Curia of the Diocese of Springfield in Illinois or the office which the Vicar General/Moderator of the Curia may designate shall periodically issue a schedule of second collections which shall also indicate the place to which funds raised in second collections are to be sent.

§3103 Offertory Collection Counting

§3103.1 Each parish in the Diocese is to take appropriate safeguards to protect the assets of the parish, including the offertory collection. The parish must have safeguards in place to protect the offertory collection from the time a parishioner gives an offering to the parish until the collection is deposited in a financial institution. While volunteers of a parish may be generally trustworthy, experience has shown that on occasion, the trust has been violated.

Procedures

The Parish will follow the following procedures:

- A. No person is to ever be left alone with cash at any time for any reason. Cash must always be attended to by at least two individuals.
- B. Proper recordkeeping must be maintained at all times. A clear and concise record of offertory collections must be maintained.
- C. There must be at least two counting teams, with a preference of three people on a team. Counting teams must rotate, preferably on a weekly basis, but not less than a monthly basis.

- D. Only individuals on the counting team for that week are permitted in the counting room. Visitors, spouses, or children are not permitted in the room.
- E. The counting must take place in a secure location. It is preferred that the doors to the counting room be locked while counting is taking place to prevent unauthorized access. The ushers must put the collection in pre-numbered tamper evident bags and the collection is to be secured in such bags and sent to the counting room in this manner.
- F. Special collections must be segregated from the normal offertory collection. Special collections are to be recorded separately on the counting sheet. Special collections are not to be comingled with the offertory collection.
- G. No one on the counting team can be immediately related to anyone else on the counting team. Two members of the same household or the same family are not permitted to be present at the same time.
- H. Complete confidentiality must be respected at all times. No counter is permitted to discuss any contribution of any individual with anyone.
- I. All funds in the collection basket must be included in the deposit, including coins. Counters are not permitted to hold funds aside and give them to someone else to deposit or count. All the money in the collection basket must be included in the deposit for that weekend. If funds are to be put into different funds, the funds must be transferred from the operating account to that specific fund. No money can leave the counting room unless it is included in the locked deposit bag. The only exception to this policy would be Mass stipends put in the offertory basket. Mass stipends must be given directly to the pastor or associate pastor for disposition, unless specific instructions have been given to the counting team to deposit them into the operating account.
- J. All checks and currency must be verified by someone else on the counting team and double checked for accuracy.
- K. When not attended to, offertory collections must be secured in a pre-numbered tamper evident bag and that bag must be secured in a locked safe or a locked secured location. Offertory collections are not to be secured in desk drawers, file cabinets, unlocked safes or closets. The collection must not be secured in the living quarters of the pastor or associate pastor.
- L. The bank deposit must be sealed in a locked bank bag or a sealed plastic bag directly by the counting team. The pastor, associate pastor, or any parish staff member must not have access to the collection after it has been counted and verified by the counting team. No employee or volunteer needs to re-count the collection after it has been finalized by the counters. Any person involved in the recording of the contributions or the disbursement process can not be involved in the counting process. Once sealed in the deposit bag, no

one at the parish is permitted to open the deposit bag. The deposit bag must only be opened at the bank by the teller. The bank where the parish makes its deposits must be notified in writing that if a deposit is presented to them that is not sealed in a plastic bag or locked in the bank deposit bag the bank should be requested to contact the pastor directly and inform him that the bag was opened.

- M. The contribution envelopes must be posted to donor records. A total must be generated of the amount of envelopes posted. The total of the envelopes posted must be reasonably close to the amount recorded on the counting sheet from the parish collection counters. If a large discrepancy is located, then it must be investigated until a resolution is reached. If a parish uses a outside company to post the envelopes, the company must be requested to supply to the parish a total of the envelopes posted and that total must be compared to the counting sheet.
- N. Checks must not be cashed from the deposit for any reason. Clergy and staff persons must not ask the counters to cash checks for them. Petty cash or other expenses must not be paid from the deposit. No one is to be paid for any reason from the deposit. Checks from funeral homes and other entities for services are not to be cashed from the deposit. These checks must be deposited and the funds disbursed to the appropriate persons by check from the operating account, with appropriate tax reporting. If this policy is not acceptable, the funeral home or other entity must be instructed to make the check payable to the appropriate individuals and not the parish.
- O. No one is permitted to travel to the bank alone. At least two persons must always travel to the bank. This is for the personal safety of the counters or the person transporting the deposit. If a parish calls the local police department for an escort, one person is permitted under this circumstance only.
- P. No employee shall be involved in the counting process. An employee can be one of the two persons permitted to transport the deposit to the bank as long as it is in a sealed bag or a locked bag to which the employee transporting the deposit does not have access to the key.
- Q. This same process, changing what must be changed to apply to the individual circumstances, is to be applied to handling any counting of money, whether it be bingo proceeds, raffle proceeds or other accumulations of money.
- R. If a parish believes that it is not able to comply with one or more of the following procedures for good reason, it shall not neglect to comply with one or more norms unless it is has first received the written permission of the Office for Finances.
- S. The Office for Finances will from time to time issue a Parish Guidelines and Procedures Manual which will set forth more detailed procedures on these matters in its section on Sunday and Holy Day Collections.