



## DIOCESE OF FORT WAYNE-SOUTH BEND

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### MEMORANDUM

DATE: March 15, 2018

TO: All Pastors

FROM: Msgr. Robert Schulte  
Joe Ryan

*RCS*

RE: Offertory Collections Safeguards

Based on parish audit findings, there is a definite need for Diocesan guidance in the handling of the weekly offertory collections. It is highly recommended that the following guidelines be used in the accounting and recording of the weekly collections.

1. Collections should be immediately stored in a steel, fire-retardant, lockable safe in a secure location until ready for counting. If you do not have a safe, contact John Klein at Central Purchasing as he has a complete selection of good affordable safes.
2. Parishioner volunteer count teams should be organized to count, balance and deposit the collections. A minimum of three (3) persons, preferably not related genetically or by marriage, should be recruited to count the collections.
3. The collections should never be held past the Monday following the weekend Masses.
4. The parish bookkeeper can be used as a counter, but only if part of a parishioner count team. It is generally preferred that the parish bookkeeper is not used as a money counter. However, in cases where there is a shortage of volunteers, the bookkeeper can participate but should not control the actual deposit.
5. Since the majority of money counters are not experienced in this field, errors in the count are inevitable. Recording bank deposits and corrections on the parish records can therefore become confusing. The preferred procedure is to record as a deposit the amount of the original receipt issued by the bank. If the bank at a later ate issues a correction, that item should also be entered, as either a debit or as a credit, to the cash account.
6. At least two (2) persons should take the deposit to the bank. Every bank has a night depository, so the deposit should be made by Monday evening at the latest. Do not hold over late Sunday collections until the following weekend.

7. As soon as the empty parishioner envelopes are available, the dollar amounts should be recorded under each parishioner's record. The totals posted each week should balance to the actual counts recorded on the deposit. Balancing to the actual count is extremely important to verify the accuracy of both the deposit and the parishioner's records.

As the offertory collections represent the main source of your parish income, it rates your personal attention and assurance that every effort has been made to safeguard these collections each and every week.