



Procedure for Handling Parish Collections

February 14, 2008

**“Tell those who are rich in this world’s goods not to be proud, and not to rely on so uncertain a thing as wealth. Let them trust in the God who provides us richly with all things for our use. Charge them to do good, to be rich in good works and generous, sharing what they have.”
(1 Timothy 6:17-18).**

The Finance and Properties department presents this procedure for handling Mass collections and fund raising proceeds. This procedure is intended to provide for the responsible handling of money and to protect the reputation of all who assist in this task. Mass servers, children and any non-designated person should not have access to or handle parish monies. The pastor, associate pastor or parish director should not be expected to assume any of the roles listed in the procedure. The business manager, business administrator or bookkeeper should not assume any role in the procedure other than to record the figures.

1. The parish Finance Council should establish and adopt standardized counting procedures based upon the guidelines listed in this module.
2. The parish should have multiple teams of trained counters who understand the procedures that have been established by the parish.
 - Children should not be money counters.
 - Husbands and wives, sisters and brothers, parents and adult children should not serve together on the same team.
 - Business managers, business administrators and bookkeepers should not serve on counting teams.
 - Pastors, associate pastors and parish directors should not serve on counting teams.
 - Counting teams should be alternated (monthly, every other week, etc.)
3. Members of counting teams should be rotated often (every other month) so that members do not become complacent.
4. Pre-numbered, single-use, tamper-evident plastic collection bags should be obtained by the parish.
 - One bag should be assigned to each Mass or event.
 - A master number list should be maintained in the parish office.
 - The opening and volume of the bag should allow the dumping of collection basket contents directly into the bag and eliminate the need to handle the money and envelopes.
5. A less desirable alternative is to obtain a sufficient number of keyed deposit bags with two master keys. Separate bag(s) should be used and marked for each service. The bank holds one master key. A designated person holds the other master key. This person is not to have the safe combination or access to the filled money bags except when opening them in the presence of another counter.
6. The empty unlocked bags specified for a given service are given to the ushers (at least two) for that service.
7. After the collection has been taken, the offerings are placed in the offertory basket and presented at the offertory. The basket is placed before the altar.
8. After Mass, two ushers or other designated persons transfer the money to the bag marked for that service and seal/lock the bag. Both ushers should sign the sealed bag in ink. The sealed bag is delivered to a bank depository as soon as possible after the

service. If the bank will not accept uncounted bags, the bags may be delivered to a parish safe by two or more ushers or designated persons (not the pastor).

9. At the time and in the place designated for counting the money, the person with the master key along with at least one other person receives the bag(s) from the bank or safe and opens them.

- Whenever possible, the money should be counted at the bank, provided there is a place that will insure privacy.
- If space is not available at the bank then the money should be counted in a separate locked room, where windows are shuttered or blocked. No one should be admitted while the collections are being processed.

10. Counters (always more than one) should:

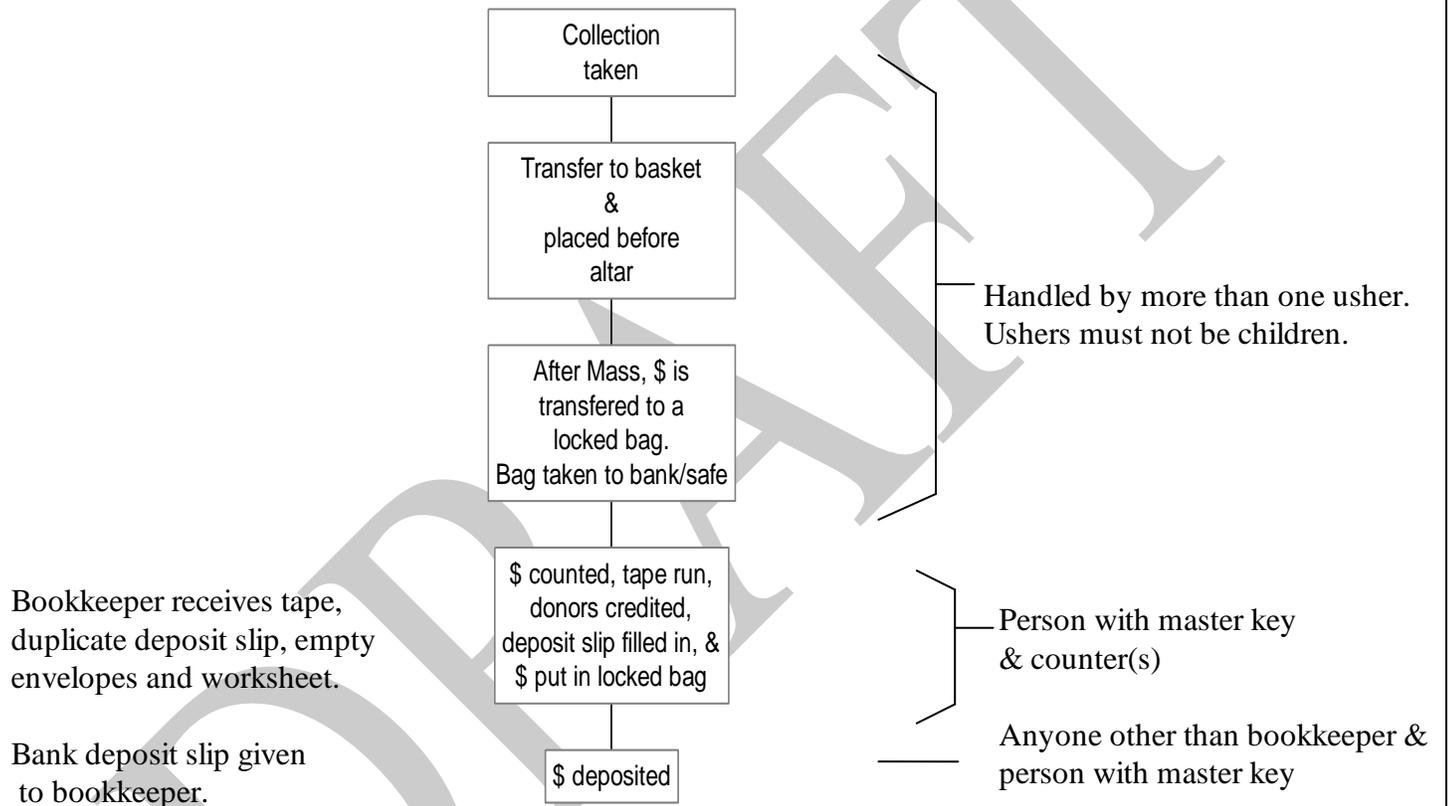
- Separate loose cash and checks from envelopes.
- Separate envelopes by type.
- Count the loose cash and then have it counted by a second person to verify the total.
 - Any loose checks should be noted on the back of the worksheet.
 - A notation of the name, address, check number and amount should be recorded.
 - The bookkeeper will need to issue a receipt for loose gifts over \$250.
- Open one type of envelope at a time, taking care to verify the contents of each envelope by placing a check mark next to the amount listed on the front and indicating if it was payment by check or cash.
- Before proceeding to the next envelope type, total all cash and checks and compare to an adding machine tape of the envelope total.
- If multiple donation types are included in a single envelope/check, these envelopes (with contents intact) should be set aside and reconciled separately.
- Once all envelope types have been counted and reconciled:
 - Combine all currency and coins and total these for the deposit slip.
 - Then total all checks and prepare an adding machine tape.
 - Total all currency, coin and checks.
 - Total all envelopes and loose collection amounts to provide a final reconciliation number.
 - Compare the reconciliation total to the total of all currency, coin and checks. (See reconciliation worksheet sample attached.)

11. Prepare a deposit slip in duplicate.

12. The counters should review and sign the completed worksheet to indicate that they are in agreement with the information provided.
13. The counters place the money and one deposit slip in a sealed or locked bag. The other deposit slip, the tapes on the funds, the empty envelopes that include names and amounts and the reconciliation worksheet are given to the bookkeeper.
14. Two persons deliver the counted money with the original deposit slip to the bank or night depository. The bank should contact the bookkeeper should any differences be discovered.
15. The bookkeeper uses the reconciliation worksheet and the empty envelopes to update the accounting and contribution records..

Diagram for Procedure for Handling Parish Collections on next page.

PROCEDURE FOR THE HANDLING OF PARISH COLLECTIONS



NOTE:

The pastor should not assume any role.
 The bookkeeper should not assume any role other than recording the figures.