



COLLECTION PROCEDURES-SUNDAY AND HOLY DAYS

Receipts from Saturday and Sunday masses, as well as Holy Day masses should be placed in a Tamper Proof bag, stored in a secure in a safe location, preferably a locked vault and always handled in the presence of at least two unrelated people. Parishes should have a “Counting Team” of two or three non-related individuals who count the collection. Members of the counting team should be rotated on a regular basis. Only those persons designated as members of the counting team should be in the room when the counting takes place. The counting team should prepare the deposit ticket and the parish collection count sheet; a copy of the deposit ticket and the parish collection count sheet should be given to the business manager or bookkeeper. The deposit ticket prepared by the count team and the money should be placed in a locked bank bag and taken to the bank by a representative from the counting team no later than the next business day. The bookkeeper should retrieve the deposit slip and bank bag from the bank and compare the deposit slip to the parish collection count sheet and deposit ticket.

Suggested Money Counting Procedure

1. Tamper Proof Bags are brought from a secure location. At least two non-related people “Counting Team” are always present during the counting process. There should be a rotation of counting teams.
2. Before opening the bags, the number on the bags should be compared to the numbers on the control sheet and the paper strip liners by the counting team. The bags should be opened by the counting team with scissors and should not be ripped open. After each bag is opened, a member of the counting team will sign off on the control log. The counters are to make sure the bags have not been altered. If the bags have been altered, the Pastor should be notified. The control log will then be given to the business manager or bookkeeper.
3. From the open bags, the counting team will put aside any miscellaneous envelopes and any non-collection items. The only items remaining should be collection envelopes, loose cash and checks.
4. The Counting Team will then start to complete the Parish Collection Count Report
 - Loose cash: Separate bills into stacks by denomination, count the cash/coins twice and log the count onto the Parish Collection Count Sheet.
 - Open the envelopes: Separate the envelopes with cash and the envelopes with checks.
 - Envelopes with cash:
 - Write the amount of the cash on the face of the envelope.
 - Cash in the envelope should stay with the envelope.

- A second person compares the cash in the envelope with the amount written on the envelopes.
- Separate the cash from the envelopes.
- Count the cash.
- Total the amounts written on the envelopes and compare it to the total of the cash.
- Log the count on the Parish Collection Count Sheet.
- Set the cash and envelopes aside.
- Envelopes with checks:
 - Write the amount of the check and the check number on the face of each envelope.
 - Separate the envelopes and the checks into two piles but keep in the same order in each pile.
 - Total the amount of the checks using an adding machine tape.
 - Total the amount written on the envelopes with an adding machine tape.
 - Make sure the totals from the envelopes and the checks are the same. If they don't agree, compare the adding machines tapes.
 - Stamp the checks with deposit only.
 - Log the count on the Parish Collection Count Sheet.
 - Set the checks and envelopes aside.
- Loose Checks:
 - Make a list which includes name, check # and check amount or photocopy the loose checks.
 - Stamp the checks with deposit only.
 - Log the count on the Parish Collection Count Sheet.
- Prepare Deposit Slip and Complete Parish Collection Count Sheet:
 - The counting team should prepare the deposit ticket and the parish collection count sheet; a copy of the deposit ticket and the parish collection count sheet should be given to the business manager or bookkeeper. The deposit ticket prepared by the count team and the money should be placed in a locked bank bag and taken to the bank by a representative from the counting team no later than the next business day. The bookkeeper should retrieve the deposit slip and bank bag from the bank and compare the deposit slip to the parish collection count sheet and deposit ticket.
 - No cash, currency or checks are to be removed from the collection by anyone for any purpose. All cash and checks must be deposited and should not be used to pay bills or other expenses.
 - The empty collection envelopes are used to key the amounts given into the Parish Data System (PDS). The PDS collection report is printed and it is reconciled to the bank deposit ticket, deposit slip and Parish Collection Count Report. The PDS collection report, the bank deposit ticket, the deposit slip and the Parish Collection Count Report is retained and filed in the parish records. Parish collection envelopes are retained until October 15th of the following year.

Parishes are required to provide parishioners with annual contribution statements which detail the amount contributed. The IRS requires that an individual should receive a receipt from an organization in order to take a charitable contribution for individual's gifts of \$250 or more. Non-cash contributions are normally deductible however it is the responsibility of the taxpayer to request an acknowledgement of non-cash contributions worth more than \$250. This acknowledgment should describe the gift of the contribution. Non-cash contributions amounts can be entered into PDS.