

## **Diocesan Policy II-L COLLECTION COUNTING**

**Policy: Every parish of the diocese shall establish a committee of volunteers from the parish who work in teams of at least two unrelated individuals on a rotating basis to count the Sunday and special collections of the parish.**

Implementation:

- I. Security Concerns
  - A. The uncounted collection is never left in the custody of a single individual.
  - B. All coats, bags, and personal belongings are to be stored away from the money that is being counted.
- II. Procedures
  - A. Collections should be counted after Mass, making certain that the amount checked on the offertory envelope agrees with the contents. If the collection is not counted immediately, it should be kept in a locked safe or night depository.
  - B. Review envelopes to ensure that they clearly indicate amounts and parishioner so that the offering records will be accurately maintained.
  - C. Complete a collection counting sheet and deposit summary form and have each member of the team sign the form evidencing concurrence of counts.
  - D. Use a rubber stamp or write on back to endorse all checks "For Deposit Only" to the parish bank account. Loose checks are to be listed on the back of the collection counting sheet and deposit summary form for proper recording of donation.
  - E. Bank deposits should be prepared in duplicate.
  - F. The original deposit slip remains with the deposit to the bank depository.
  - G. The duplicate deposit slip, along with the validated deposit receipt from the bank, is to be retained for parish records until the bank statement is reconciled.
  - H. Cash and checks are to be maintained in a locked safe until deposited no later than the first banking day after the collections takes place.
  - I. Copies of the collection counting sheet and deposit summary form and duplicate deposit slips are forwarded with empty offertory envelopes directly to the pastor or bookkeeper.