**MASS COLLECTION COUNTING PROCEDURES**

The parish must ensure maximum security for money received at Mass, and accuracy for accounting for those donations. Archdiocesan policy requires the parish to have written collection counting procedures that are made available to and known by the collection counters. The following mass collection counting procedures incorporates Archdiocesan policies contained in the Parish Accounting Manual. These procedures must be given to the members of the counting committee who should be trained on these procedures.

**Counting Committee**

Prospective members are screened and approved by the pastor. The number of members should be sufficient to cover the counting requirements without overburdening the members (consider absences, vacations, etc.). All members of the committee should undergo a background check.

At least two unrelated people must be involved in counting parish collections and they should be rotated on a regular basis. As a policy, counters should be all volunteers. However, parish staff other than the bookkeeper or other employees involved in financial recordkeeping for the parish may participate in the count with a volunteer as warranted by circumstances.

**COUNTING PROCEDURES**

1. Counting is scheduled on the next business day following the weekend masses (usually Monday).
2. During count day, two unrelated counters will retrieve the mass collections from the safe located at the church sacristy. These counters will compare the bag serial numbers with those listed in the tamper evident bag log and sign the bag log. If everything is in order, the counters shall proceed to the counting area. If there are discrepancies or anomalies noted (e.g. bag seems to have been tampered with; bag is missing), the counters will note it in the log and report it to the Pastoral Assistant for Administration (PAA) for further investigation.
3. Counting shall be done in a designated secure room within the parish office. This room will be locked during the count. Only the collection counters and (specify a staff member who will oversee the collection but not involved in the count) are allowed in the room while the count is being conducted.
4. Counting supplies and forms shall be provided by parish staff to the counters. These supplies and forms shall be returned by the counters or left in the room after the count.
5. Collections are to be counted by individual mass. There shall be three count teams assigned to each mass (i.e. Saturday evening mass, Sunday morning and evening masses).
6. All entries to the “Cash Count Sheet” and any other worksheets and counter signatures are to be made using permanent ink. If there any corrections after the entries have been made, strike out the incorrect amount, put the correct amount and initial the correction.
7. Write the mass date on the Cash Count Sheet and encircle the mass time associated with the collection.

There are two Cash Count Sheets to be used depending on the collection being counted:

* 1. Cash Count Sheet – Sacrificial Giving (for regular mass collections and pledges)
	2. Cash Count Sheet – Special/Other Collections (for other than regular mass collections and pledges)
1. Bags will be opened in the presence of all members of the count team. The bag seal shall be set aside and form part of the deposit records. (Alternatively, the bag serial number may be written on the “Cash Count Sheet”.
2. Contents of the bags for each mass are to be grouped according to the following:
* Weekly contribution envelopes – donors identified
* Loose cash – donor not identified
* Loose checks – checks not contained in an identifying envelope
* All other special envelopes/collections grouped according to the type of contribution (e.g. Christmas collections, Roofing project collections)

**Loose Cash (Regular Collection)**

Separate coins and bills into various denominations. One counter will conduct the initial cash count. For each denomination, list quantity and total on the “Mass Loose” section of the “Cash Count Sheet – Sacrificial Giving”. The second counter will recount the cash and check the entries made by the first counter. When everything matches, the total coins and bills will be posted on count sheet.

Rubber band this group of bills as follows: ones ($100), fives ($500). Ten, twenty, fifty and hundred dollar bills shall be paper clipped per denomination. Coins shall be placed in a small plastic (e.g. Ziploc) bag. Include a post-it note with the total amount for each group of bills and coins.

**Loose Checks**

Add up loose checks on the adding machine (to print on paper tape with the item count enabled). After totaling the amount of checks, compare the total item count printed on the paper tape with the actual number of checks counted. Then reconcile the amount on each check with the amount printed on the paper tape. Put a check mark on the paper tape to signify that it has been reconciled with the check. If everything matches, list the total amount of loose checks on the “Mass Loose” section of the “Cash Count Sheet – Sacrificial Giving”. If there is any discrepancy, repeat the process until everything matches.

Photocopy the loose checks for subsequent posting to parishioner records. (Alternatively, you may list the loose checks on a separate sheet which includes donor name, amount and check number).

After the count, clip the loose checks together for subsequent posting to parishioner records. Label the paper tape “Loose Checks” and include with the loose checks bundle.

**Weekly Contribution Envelopes**

Open each envelope and verify that the check is made out to the parish and the amount written on the envelope matches the amount on the check. Write the check number on the envelope.

If the envelope contains cash, verify that the amount written on the envelope matches the total amount of cash in the envelope. Write “CASH” on the envelope.

If the amount on the envelope is different from the amount of the check or cash, write the correct amount on the envelope and put your initials beside the correct amount.

If no amount is written on the envelope, write the amount on the envelope and put your initial.

Process bills and coins similar to processing loose cash but write the total bills and coins on the “Contributions” section of the “Cash Count Sheet – Sacrificial Giving”. Process checks similar to processing loose checks but write the total amount of checks in the “Contributions” section of the “Cash Count Sheet – Sacrificial Giving”.

After the count, rubber band the contribution envelopes together for subsequent posting to parishioner records. Label the paper tape “Contribution Envelopes” and include with the envelopes.

**Other Special Collections/Envelopes**

Checks and cash received in special collections are to be processed in accordance with the procedures above. Holy day collections (identified contributions and loose) are to be recorded in the “Cash Count Sheet – Sacrificial Giving” form while other collections are to be recorded in the “Cash Count Sheet – Special/Other Collections” form. Write the type of holy day or special collection in the blank column heading of the appropriate cash count sheet (e.g. Donation: Votives and Flowers, Roofing project).

1. When everything has been counted, the counters will sign the cash count sheet using permanent ink.
2. The next step is to prepare the “Deposit Summary and GL Distribution” form.
	1. One of the counters will transfer all of the totals from the cash count sheets for all the masses under the appropriate mass column and General Ledger (GL) line. Write totals to the line labeled “1115 – Total Receipts for this Deposit”.
	2. Another counter will add up all the currency, coins and checks for all the masses and write them on the “Reconciliation Summary” section of the “Deposit Summary and GL Distribution” form.
	3. The totals in 11.a and 11.b should match. If they don’t match, recount the cash/coin and checks from each bundle and make the appropriate changes in the cash count sheets and subsequent correction in the “Deposit Summary and GL Distribution” form.

**DEPOSIT PROCEDURES**

1. All checks are to be endorsed after the count and prior to deposit.
2. Combine all cash/coin and combine all checks.
3. Prepare the bank deposit slip in duplicate. The amounts in the deposit slip will be taken from the “Deposit Summary and GL Distribution” form. The original deposit slip is placed together with the checks, currency and coins in the bank bag.
4. Deposit will be taken to the bank immediately after the deposit is prepared. If this is not feasible under extraordinary circumstances, the deposit will be kept at the parish safe for deposit the next day.

**POSTING TO PARISHIONER RECORDS**

1. The individual posting to parishioner records should not have participated in counting the collection and should not be the bookkeeper or another employee involved in financial recordkeeping for the parish.
2. Forward all contribution envelopes and copies of loose checks to the appropriate individual to update the offering records.
3. After posting, the amount posted must be reconciled with the amount deposited to the bank. This reconciliation should be done weekly by someone not involved in either the count or the posting. The reconciliation report should be part of the deposit records.







