

PROCEDURE FOR COUNTING, DEPOSITING, AND ACCOUNTING OF PARISH INCOME FUNDS

1. It is diocesan policy that every Sunday and Holy Day collection be counted, deposited and audited no later than the first business day following the collection.
2. All collections and monies should be kept in a bank night depository. If this is not possible, such monies should be kept in a safe or locked strong box at the parish. Collections and monies may never be kept in a private home.
3. Several teams of at least two (2) non-related persons each should be formed to count collections. It is preferable to have a different team each Sunday of the month. (Revised: December 1993)
4. Collections shall never be counted by only one person, even the pastor.
5. Immediately after picking up the collection (or immediately after Mass if the collection is included as part of the offertory gifts) no fewer than two (2) people must deliver the collection to the counting team or deposit the collection in the designated safe place and locked.
6. Tally sheets should be used to itemize and document the various income deposits; e.g., regular Sunday and Holy Day collections, special collections, fees, donations, candles, other.
7. Sample forms for procedures are available from the Diocesan Finance Office.