

DIocese OF SAN JOSE

VICAR GENERAL

Memorandum

To: All Clergy
Pastoral Administrators
Parish Bookkeepers

From: Rev. Michael J. Mitchell

Subject: Collection Guidelines

Date: February 3, 1998

1. The attached Guidelines have been reviewed by the Council of Priests, after consultation with age groups and deaneries, and amended in accord with the Council's suggestions.
2. Accordingly, Bishop DuMaine has asked me to publish them as normative for the Diocese of San Jose. The Guidelines are to be implemented in two (2) stages:
 - a. By the weekend of March 14-15, 1998 all parishes will fully implement the procedures with only one exception, viz., parishes which do not presently have sufficient volunteers to rotate counting duties are exempt from the rotation requirement until a sufficient number of counters are recruited;
 - b. By the weekend of July 4-5, 1998 all parishes will be expected to operate in complete conformance with the Guidelines.
3. A copy of this memo and the Guidelines are to be placed in the Parish's Administrative Handbook.

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DIOCESE OF SAN JOSE

Collection Counting Guidelines

Volunteers, staff and clergy of the Church are a precious resource. In the interest of protecting all three of these groups, procedures which accord with generally accepted accounting principles and sound business practice for the handling of money are to be followed.

Preparation

1. A parish representative other than a member of the counting group will place a sufficient supply of the tamper-proof pre-numbered plastic bags in the church building prior to the day's services. He/she will insure that the bag numbers are in numerical sequence and note any numbers which are missing. A simple log may be used and signed by the person who performs this duty (see attached).

N.B. When a member of the clergy perform this duty, he will excuse himself from the process of opening the collection bags and counting the collection

Collection

1. The parish ushers at each service will place the collections in the numbered bags.
2. Once the collection is finished, the bags are sealed and signed.

Interim

1. Collections should be locked in a safe as soon as they are taken from the altar. Access to the safe should be limited to as few persons as is practical. If the collections must be moved from the Church building to another building, at least two persons should transport the money to the safe. A single person carrying the collection is at risk as is the money.
2. Collections are to remain locked in the safe until at least two counters arrive.

Counting the Collection

1. The collection committee is to keep a log of the numerical sequence of the bags. This list is to be compared to the list made up by the person who dispersed the bags. Any missing bag numbers and out of sequence situations will be researched by the collection committee at the time of counting.

N.B. Under no circumstances (including that of. time constraints) may the same person who distributed the bags be the person who accounts for their collection. This includes the Pastor.

2. Cash is never to be removed from the collection before it is deposited. All the monies collected are to be deposited intact in the bank. Cash is to be counted by two separate persons.

e.g. No checks are to be cashed through the collection. No "separate funds" including house petty cash are to be restored from the collection.

3. A minimum of two persons is required to open the bags and count the collection. The bags may not be opened (even by clergy) to "add" a check or envelope nor to collate the monies in order to facilitate the counting process.

N.B. The bookkeeper and/ or administrator is not permitted to open or count the collection. If a member of the clergy dispersed the bags he will not count the collection.

4. All checks are to be endorsed as soon as is practical after they are received. However, the collection bags are not to be opened prior to the counting groups' arrival in order to do so.
5. Deposit slips are to be signed by two counters and verified by the bookkeeper or administrator with collection tallies. The bookkeeper or administrator is to investigate any variances.
6. Deposits into the bank are to be made after the collections are counted. If the counting is done on the weekend, a night deposit is to be made. Again two people should bring the deposit to the Bank.

_____ Church Tamper Proof Bag Log

Date of Collection(s): _____

Bags Issued By: _____

Bag Number	Name(s) of Person(s) Securing	Names of Persons Opening
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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