

1806.0
Procedure Development

<i>Parish Name</i> <i>Cash Receipts</i>	
Sub Title / Sub Business Area: Counters	
Prepared By:	Last Update: November 8, 2021
Policy and / or Best Practice: <i>Guarantee that all donations collected by the ushers are delivered intact (as collected) to the count team by supplying pre-numbered tamper resistant bags. The donations are consolidated into one sealed bag; and secured, without any strays, prior to the collection count.</i>	
Steps: <ol style="list-style-type: none">1. When the first counter arrives, he or she should not open the safe. The first counter to arrive sets up the count room with the counting supplies, collection worksheets, and bank deposit tickets. Also, supply a new tamper resistant bag to secure the funds to be deposited after the count is complete.2. The count area should be free of distractions and through traffic to access a supply closet or bathroom by individuals other than counters. Limit the number of people, other than the counters, in the room. Only the counters, and /or someone from parish staff should be in the room. The parish bookkeeper should not be counting the collections.3. Once the counters (3 or more people) are assembled, the pastor or his designate delivers to the counters the sealed tamper resistant bags containing the Mass collections. Other sources of revenue received by mail, or in person at the parish office are also delivered to the counters.4. The counters examine the bags to note if the condition is secure – no breaches of the seal or if the condition of the bag appears irregular. The condition of the bag and the bag number should be recorded on the Bag Tracking Form. If the integrity of the bag is compromised (torn, ripped, not sealed properly) the irregularity will be documented on the Bag Tracking Form. The pastor should immediately be notified of any irregularity.5. The bags are opened one at a time. The contents are separated into loose cash, loose checks, collection envelopes and special collection envelopes. It's recommended that monies be preliminarily sorted into loose cash, loose checks, parish envelope cash, parish envelope checks, special collection envelopes and coins.6. The donation envelopes are opened and the content amount is verified to the amount indicated on the front of the envelope. Notate this review by check marking the amount on the envelope. If the amounts contained in the envelope differ from the amount written on the front of the envelope, the correct amount should be noted on the front and initialed by the counter. Significant differences should be verified with the parishioner. The donation envelopes are set aside and saved. Checks are restrictively endorsed by stamping "for deposit only" to the parish account. The cash removed from the envelopes is maintained separately from the loose cash.7. A tape is run for 1) the currency received in the envelopes and 2) the checks received in the envelopes. The total amount of donations received in cash and check in the donation envelopes is written in on the collection worksheet for that Mass and initialed by the counter performing the procedures.8. The count is verified by an individual other than the one performing the initial count. This individual signs the collection worksheet as well.9. Steps 6, 7, and 8 are followed for each special collection.10. Loose checks from collections are restrictively endorsed. These checks are photocopied and set aside with the empty collection envelopes. The bookkeeper will review the loose checks to determine if any of the contributions are from parishioners.11. A tape is run on the loose checks received. The total of loose checks is written on the Mass collection worksheet and initialed by the counter performing these procedures.12. A second tape is run on the loose checks by an individual other than the one performing the initial	

**1806.0
Procedure Development**

<p>count. This individual also initials the Mass collection sheet.</p> <ol style="list-style-type: none"> 13. The loose currency is separated by denomination, counted (on adding machine tape), and banded. The amount and the counters initials are recorded on the band. The banded currency is then given to a second counter who opens the band, recounts and records their initials. The band will now have the amount counted and two sets of initials. 14. The amount of loose currency is recorded on the Mass count worksheet and is initialed by each of the counters performing this procedure. 15. After all of the amounts have been written in on the worksheet, two more adding machine tapes are run to verify the total of the checks. Two more adding machine tapes are run to total the currency and coin. There are now three separate tapes duplicated for checks, currency, and coin. 16. The counters complete the Mass count worksheet by writing in the totals and verifying that all sections are initialed. One copy of the adding machine tapes is attached to the worksheet. 17. If collections for each Mass are counted separately, Steps 5 through 16 are repeated for each Mass and the Mass Collection worksheets are consolidated onto a summary worksheet. 18. The Mass Collection/Summary worksheets and adding tapes are given to the parish employee responsible for recording the deposit. 19. The empty collection envelopes, special collection envelopes and photocopies of loose checks are given to the parish employee responsible for recording the parishioners' donations into the Census system. 20. The counters will record the currency and checks on a duplicate bank deposit ticket. 21. After all information is completed on the deposit ticket, the original, along with the adding machine tapes are placed in a new tamper-evident bag with the rest of the collections 22. The tamper-evident bag is sealed immediately after the count and preparation of the deposit slip in the presence of at least two counters. The number on the bag is recorded on the Bag Tracking Form. 23. If the deposit is not delivered immediately to the bank, the sealed, tamper-evident bag is placed in the locked safe. 	
Results:	
Comments:	
Input Data:	Output Attachments: Tamper-Evident Bag Tracking Form Mass Collection Worksheet Mass Summary Worksheet
Reviewed:	Reviewer:

**1806.0
Procedure Development**

Tamper-Evident Bag Tracking Form

	Bag number	Date	Mass time	Collection type (circle one)	Bag number returned	Condition of bag (circle one)
1				Regular Special Deposit		Secure Irregular
2				Regular Special Deposit		Secure Irregular
3				Regular Special Deposit		Secure Irregular
4				Regular Special Deposit		Secure Irregular
5				Regular Special Deposit		Secure Irregular
6				Regular Special Deposit		Secure Irregular
7				Regular Special Deposit		Secure Irregular
8				Regular Special Deposit		Secure Irregular
9				Regular Special Deposit		Secure Irregular
10				Regular Special Deposit		Secure Irregular
11				Regular Special Deposit		Secure Irregular
12				Regular Special Deposit		Secure Irregular
13				Regular Special Deposit		Secure Irregular
14				Regular Special Deposit		Secure Irregular
15				Regular Special Deposit		Secure Irregular
16				Regular Special Deposit		Secure Irregular

**1806.0
Procedure Development**

Mass Collection Worksheet

Mass date _____ Mass time _____ Bag number _____

	Currency	Coin	Check	Total
Weekly collection envelopes				
Cash				
Check				
Loose checks				
Loose currency				
Special Collections				
Mail collections				
Candle box				
Other (please describe)				
1.				
2.				
3.				
4.				
5.				
Total				

Total Currency: _____
Total Checks: _____

Total Coin: _____

**1806.0
Procedure Development**

Mass Summary Worksheet

Date: _____

	Currency	Coin	Check	Total
Mass time: _____				
Mass time: _____				
Mass time: _____				
Mass time: _____				
Total				

Counters Present:

Deposit slip prepared by:	
Deposit made by:	
Deposit entered by:	
Parishioner donations entered by:	