

DIOCESE OF SCRANTON

GUIDELINES AND PROCEDURES FOR MANAGEMENT OF SUNDAY COLLECTIONS

General Guidelines and Procedures

- A.) Guarantee that all donations collected by the ushers are delivered intact (as collected) to the count team or to a locked or secured area in a sealed or locked bag(s).

The pastor or assigned individual prepares count sheets for each Mass by entering the control lock number on each count sheet.

Before Mass assign tamper resistant or lockable bags for the collections (regular and special). The lock and the count sheet with the corresponding lock number are placed in the bag.

The head usher will verify the lock number by signing the appropriate line on the count sheet.

The ushers consolidate the individual collection baskets to the pre-numbered sealed tamper resistant bag that has been assigned to each Mass that lines the main collection basket, or lockable bag. This is always done in the presence of a witnessing usher.

The collection is maintained in its' original sealed or locked form. No change is ever given from the collected funds or checks cashed from collected funds.

Other collections receipts such as second collections are to be appropriately segregated within the plastic bags or in separate bags.

On the front of the bag, fill-in the Mass, collection (first or second) and the date. Use ballpoint ink.

The head usher locks the bag with the lock that was placed in the bag.

The bag(s) for the regular collection and, if applicable, the second collection are transported to a secure area for safekeeping prior to delivery to the count team.

Document the procedures for the ushers to follow, especially how to properly seal the bags. Post and communicate these procedures with the ushers.

- B.) Make available a secure area for counting and provide supplies to aid the count process.

The count area should be free of distractions and through traffic. Limit the number of people, other than the counters in the room. Only the counters and someone from the parish staff should be in the room. The parish staff should not be counting the collections.

Set up the count room with the counting supplies, collection worksheets, and bank deposit tickets. Also, supply a new tamper resistant or lockable bag to secure funds to be deposited after the count is complete.

- C.) The tamper resistant bags or lockable bags are delivered unopened to the count team, preserving the chain of custody from the ushers. No one should handle money to sort or organize it prior to the arrival of the count team.

The count team should consist of at least three unrelated individuals. Once the counters are assembled, the pastor or his designate will deliver the 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. Neither members of the parish staff nor the pastor should be part of the count team.

The counters will examine the bags to note if the condition is secure. The count team cuts the lock and compares the lock number with the number on the count sheet inside of the bag and checks for the head usher's verification. If the number does not correspond or if the integrity of the bag has been compromised, the pastor must be notified immediately.

- D.) Collections are counted, classified, and recorded by alternating count teams or duties are rotated among several count team members. The complete collection is deposited. None of the collection is kept at the parish as convenience cash.

The envelopes are opened and the money inside is taken out and compared to the amount listed on the envelope. Envelopes with no amounts or envelopes with incorrect amounts are to be marked with the correct amounts. An envelope or list is to be prepared for loose checks since the check indicates the contributor.

Checks are restrictively endorsed by stamping for deposit only to the parish account.

The envelope amounts are totaled and the money from the envelopes is counted and both totals are compared and reconciled. The confirmed envelope total is recorded on the Collection Summary Form.

Two adding machine tapes are run to verify the total of the checks. Two adding machine tapes are run to total the currency and coin.

The summary section of the Collection Summary Form is completed by adding the envelope and loose cash sections. The currency, coin and checks are to be bundled/ and or wrapped and a second count taken to confirm the amount to be deposited. Any discrepancies are to be reconciled. The counters are to indicate the date of the count, what was done with the collection and sign the report. The report is retained by the parish.

The counters will record the currency and checks on a duplicate deposit ticket. The original, along with the adding machine tapes are to be sent to the bank and a copy retained at the parish.

The collection Summary Form is retained, along with the deposit ticket. Match the deposit ticket to the Collection Summary Form to verify and attach both.

The collection is placed in a tamper resistant bag ready for transport, along with the deposit ticket and a second copy of the adding machine tape listing the check amounts. The collection is then transported to the bank for deposit by a member of the count team. The collection should not be forwarded to a member of the parish staff for recounting and subsequent deposit.

- E.) Confirm the amount of deposit credited to the parish account and add the transaction to the general ledger.

The deposit receipt received from the bank is compared to the balance of the Collection Summary Form .

- F.) Management oversight by the Pastor/ parish staff of the performance of the collection and processing of funds.

The actual collection should be published in the church bulletin each week, by regular and special collections

The Finance Council should periodically review the collection process steps for lapses in procedures and to refresh the process

- G.) All cash receipt accounting entries are supported with validated bank deposit tickets and other documentation to ensure an independent verification of cash deposits

The person who posts the contribution envelopes to the individual contribution records is not to be a money counter or parish bookkeeper. The weekly posting report should be reconciled to the collection report and retained for future reference.

- H.) Parishioner contributions from donor envelopes and checks are tracked, reviewed and reported back to parishioners.

Someone who is independent of the counting, depositing and recording of the collections prepares the year-end parishioner statements.

On an annual basis send donors a statement identifying the donation amounts received from the person

Gift acknowledgment forms are issued when donations of \$250.00 or more are received.

If there is a discrepancy, resolve it immediately by reviewing contribution records.

Rev 4/10/15