Management of Collections

Promote the integrity of the parish, its employees and volunteers, and instill confidence within the parish community through a well-controlled collection process.

A. Guarantee that all donations collected by the ushers are delivered intact (as collected) to the count team by supplying pre-numbered tamper-resistant bags. Donations are consolidated into one sealed bag and secured, without any strays, prior to the collection count. These collection controls also apply to Poor Boxes and Candle Offerings and other like donations.

1. Before Mass, inform the ushers of the number of collections. Assign tamper-resistant bags or locking bank bags for collections (regular collection and special collections), plus a spare bag in the event of a defective bag seal or an error made in closing the bag. If a bag is spoiled, retain and submit it with the collections.

2. During the offertory, ushers move pew to pew with baskets, collecting from worshippers.

3. The ushers consolidate the individual collection baskets to a pre-numbered, sealed, tamper-resistant bag assigned to that Mass and lining the main collection basket. This is always done in the presence of a witnessing usher.

4. The collection is maintained in its original form, that is, no change is ever given or checks cashed from the collected funds.

5. If there is a second collection, do not delay consolidating and sealing the tamper-resistant bag with the first collection. Always consolidate and seal the tamper-resistant bag for the first collection before taking up the second collection.

6. Follow the steps in numbers three and four above for each subsequent collection.

7. If the tamper-resistant plastic bags are used, on the front of the bag, note the Mass, collection (first or second), and the date. Use ink. If locking bank bags are used, the bags should be pre-numbered and marked for the collection by the manufacturer.

8. 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.

9. Should anyone wish to add an envelope or contribution after the bag is sealed, place loose envelopes in the pocket on the front of the sealed bag, or add a smaller sealed bag and transport to a secure area for safekeeping. If this is a regular occurrence, review usher procedures.

10. Document procedures for ushers to follow, especially how to properly seal the bags. Post and communicate procedures to ushers. Let ushers know how much their cooperation in successfully implementing these procedures is appreciated.

B. Ensure the proper use of safekeeping devices, such as safes, to safeguard funds.

1. A limited number of people should maintain lock combinations and/or custody of keys to parish safe(s). Combinations and keys should never be stored in an unlocked desk drawer, hung on a wall, on the back of a door, or kept in an unsupervised area where anyone could gain access to them.
2. Limit the amount of funds secured in a safe to a minimum, with the excess deposited with a bank or night depository. Deposits should be made immediately following the count. If there is delay for armored pickup, secure stored collections. If possible, avoid storing cash receipts overnight. Whenever possible, deposits should be made daily.

C. Provide a secure area for counting and provide supplies to aid the count process.

1. The count area should be free of distractions and through traffic by individuals other than counters. Limit the number of people, other than the counters, in the room. Only the counters, priest overseeing count, and /or someone from parish staff should be in the room. The parish staff member or priest should not be counting the collections.
2. Set up the count room with the counting supplies, collection worksheets, and bank deposit tickets. Also, supply a new tamper-resistant bag to secure funds to be deposited when the count is complete.

D. Tamper-resistant 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.

1. Once the counters (3 or more unrelated people) 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.
2. The counters will examine the bags to note if the condition is secure (no breaches of the seal) or 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 or not sealed properly) the irregularity will be documented on the Bag Tracking Form. The pastor should be notified immediately of any irregularities.
3. Sealed bags are opened using scissors. Envelopes, checks, cash, and coin are separated to ease counting.

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

1. Donation envelopes are opened and the content amount verified to the amount indicated on the front of the envelope. Notate this review by check-marking the amount on the envelope. Donation envelopes are set aside and saved.
2. Checks are restrictively endorsed by stamping “for deposit only” to the parish account.
3. Photocopies of loose checks (those not contained in envelopes) are made and retained along with the donation envelopes. If a photocopier is not readily available, then list the names and dollar amounts from the checks.
4. Currency is separated by denomination, counted, and banded. The total and the counter’s initials are recorded on the band. The banded currency is then given to a second counter, who opens the band, recounts and records his or her initials. The band will now have the amount counted and two sets of initials. When collections are normally large and include large amounts of cash and coins, sorters, rollers and bill counters can improve accuracy.
5. Two calculator tapes are run to verify the total of the checks. Two calculator tapes are run
to total the currency and coin. There are now three separate tapes duplicated for checks, currency, and coin.

6. Counters complete the count sheet by documenting the currency, coin, and checks. Calculator tapes should be identified cash or check; initialed, dated. One copy of the tape is attached to the collection worksheet (sample worksheet is attached). Each counter signs or initials the collection worksheet to provide accountability for the figures.

7. Counters will record currency and checks on a duplicate bank deposit ticket. All information is completed on the deposit ticket. The original deposit ticket, along with the calculator tapes, is sent to the bank, with a copy retained at the parish.

8. The count sheet is retained, along with a copy of the deposit ticket and bag tracking form. Bank deposit receipts may arrive in the mail within a few days of the transactions. Immediately match the deposit receipt to the count sheet to verify, and attach both. If no receipt is received, review bank statement and contact the bank. Such documents should be readily available for an audit. Records should provide clear documentation of cash receipts from the time of collection to the time of deposit.

9. The collection is placed in a tamper resistant bag ready for transport, along with the deposit ticket and second copy of the calculator tape listing check amounts. The collection is then transported to the bank for deposit.

10. If the collection is transported to the bank via armored courier service, the deposit ticket is placed in the bag with the collections. The bag is then sealed and placed in the safe awaiting pickup. If the collection is to be delivered to the bank by someone from the parish, the bag is sealed and the deposit ticket is retained outside the bag and delivered to the bank.

F. **Confirm the amount of deposit credited to the parish account and add the transaction to the general ledger.**

1. The deposit advice received from the bank is compared to the balance of the count sheet. (The deposit advice is maintained along with the count sheet.)
2. The deposit is coded by the type of revenue and entered into the accounting system.

G. **Management oversight by the Pastor/parish staff of the performance of the collection and processing of funds.**

1. Overages and shortages between count worksheets and bank deposit receipts should be reviewed to determine if additional count team members should be recruited or if count duties should be changed. Immediately notify the Pastor.
2. A comparison is made of the actual collection to the budgeted collection for the week, to the previous week’s results, and, periodically, to the previous year’s results.
3. Document evidence of weekly/periodic supervisory reviews of collection worksheets, journal entries, and deposit slips.
4. The actual collection is published in the church bulletin each week, by regular and special collections.
5. The Finance Council should periodically review the collection process for lapses in procedures and to refresh the process.

H. **Parish staff: To the extent staffing levels permit, the duties of collecting, recording, depositing, and reconciling cash receipts should be divided among different individuals. If**
a parish does not have sufficient staff to divide responsibilities for cash handling, recordkeeping, and reconciliation in the most desired manner, closer day-to-day supervision by the pastor or someone authorized by the pastor is necessary.

1. Someone independent from the cash receipts function summarizes cash receipts, and this cash summary is compared to the validated bank deposit to ensure all collections have been deposited intact.
2. All cash receipts accounting entries are supported with validated bank-deposit tickets and other documentation, to ensure an independent verification of cash deposits.
3. Different individuals are responsible for handling each aspect of the cash-receipts procedures. For example, the person who receives cash does not prepare the deposit. The person who prepares the deposit does not handle the reconciliation.
4. If a donor makes an individual contribution of $250 or more, the donor must be sent a timely, written tax acknowledgement stating the amount and date of the contribution.
5. A system must be in place to provide year-end contribution statements to parishioners using envelopes, checks, or automatic bank transactions.
6. Only the counters, priest, and authorized parish staff are permitted in the count room.
7. Checks received are restrictively endorsed.
8. Records should provide clear documentation of cash receipts from the time of collection to the time of deposit.

I. Parishioner contributions from donor envelopes, checks, and automatic bank transactions are tracked, reviewed, and reported to parishioners.

1. Develop written procedures to instruct the individual responsible for data entry. Do not back-date envelopes to the Sunday date printed on the envelope; use the date of the collection. For instance, school families submitting multiple envelopes for previous Sundays on one Sunday should be entered with the Sunday date on which the envelopes were received, not the date the data was entered or the Sunday dates printed on the envelopes.
2. Each week, print the Contribution Summary Report and compare it with the envelope total for both number and dollar amount recorded on the Sunday collection worksheets. Depending upon the percentage of envelope usage, it should be possible to verify whether the deposit is reasonable. The amount contributed on the Contribution Summary Report should be lower by the amount of cash on the Sunday collection worksheet.
3. Someone who is independent of the counting, depositing, and recording of collections prepares year-end parishioner statements.
4. Donors must be provided statements detailing their donations on at least an annual basis.
5. Any discrepancies should be resolve immediately by reviewing contribution records.

The importance of adhering to these procedures cannot be overemphasized. Adequate internal controls are to be in place to ensure the personnel handling cash are being afforded the protection to which they are entitled should allegations of impropriety ever be made.
### Collection Counters' Form

<table>
<thead>
<tr>
<th>Parish (City):</th>
<th>Date:</th>
</tr>
</thead>
</table>

### Contribution Envelopes

<table>
<thead>
<tr>
<th></th>
<th>Cash</th>
<th>Checks</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Loose Contributions

<table>
<thead>
<tr>
<th></th>
<th>Cash</th>
<th>Checks</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Other Contributions

<table>
<thead>
<tr>
<th>Description</th>
<th>Cash</th>
<th>Checks</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Votive candles</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Poor box</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Other collections for parish use</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Diocesan Collections

- Church in Latin America
- Church in Central & Eastern Europe
- Native American & Black Missions
- Diocesan Priests’ Retirement Fund
- Catholic Relief Services
- Holy Land
- Education of Seminarians
- Peter’s Pence
- Communications
- Diocesan Scholarships
- Catholic University
- Universal Missions
- Archdiocese for the Military Services
- Campaign for Human Development
- National Appeal for Religious Retirement
- Catholic Charities West Virginia
- Other Diocesan Collections

<table>
<thead>
<tr>
<th>Description</th>
<th>Cash</th>
<th>Checks</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Grand Total of Deposits

<table>
<thead>
<tr>
<th>A+B+C=D</th>
<th>Deposit Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

#### Denomination

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1</td>
<td>$</td>
</tr>
<tr>
<td>$5</td>
<td>$</td>
</tr>
<tr>
<td>$10</td>
<td>$</td>
</tr>
<tr>
<td>$20</td>
<td>$</td>
</tr>
<tr>
<td>$50</td>
<td>$</td>
</tr>
<tr>
<td>$100</td>
<td>$</td>
</tr>
<tr>
<td>Coins</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total must equal total of Cash column**

$  

**Counted by:**

**Verified by:**

**Pastor's approval:**

Revised August, 2017