# 103 Receipts

## 103 RECEIPTS

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### 103.1 Supervision of Collected Offertory Funds:

No person shall be left unsupervised with collected offertory funds at any time.
Procedure: Someone in Parish should be responsible for safekeeping unissued tamper evident bags (locked in cabinet/drawer), assigning them and completing the Tamper Evident Bag log.

A) Prior to Mass, the individuals responsible for collecting offertory funds shall obtain tamper evident bags assigned for the date/mass.

B) When offertory funds are collected, an usher should place the collection in the assigned Tamper Evident Bag and seal the bag and bring the collection to the altar. The Tamper Evident Bags should be placed away from doors or entrances to the church.

C) When Mass is over, two unrelated persons (ushers, priest, religious, PLD, or corporator) should place the funds in a locked safe immediately.

### 103.2 Use of Safes:

Offertory funds and other receipts should be kept in a locked safe at all times, from the time that they are collected until the time that they are counted and deposited.

**Procedure:**

A) Parishes and Schools should purchase Drop Safes (i.e. drop chute/slot, depository door, rotary hopper, etc.) in order to minimize the number of

individuals that need to know the safe combination. All safes should be placed in a location that is adequately secured (i.e. away from external doors, etc.); however, readily accessible to authorized staff/volunteers, and should be bolted to the floor/wall.

B) All funds received into the parish should be deposited as soon as possible.

C) Individuals with the ability to input transactions into the general ledger or FACTS should not receive, count, transport, or take custody of funds and should not have access or knowledge of the combination to the safe.

D) Safe combinations should be known and/or safe keys should be held only by clergy/religious, PLDs, and/or corporators.

E) Safe combinations and/or keys should be changed any time there is a change in an individual that knows the combination (i.e. change in Pastor, Associate Pastor, Corporators) or at least every 5 years.

## 103.3 Counting

Each parish shall create and adhere at all times to written counting procedures for offertory funds, which shall incorporate the following procedures. While the installation of a camera system in the counting room is a good control it may be cost prohibitive. If a system is implemented the Parish/School must ensure that the camera covers the whole count area, that the camera provides clear images that are recorded to tape/disc, that tapes/discs are stored for at least 60 days and that video images are periodically reviewed by office staff.

**Procedure:**

A) Before starting the count the head counter should verify the serial # on the tamper evident bags obtained from the safe to the Tamper Evident Bag Log and verify that none of the seals have been broken. If everything is okay the head counter should sign and date the Tamper Evident Bag Log.

B) Counting shall be done as soon as possible after collection, preferably immediately after the last Mass of the week.

C) At least four counting teams should be used to count funds. Counting teams should consist of at least three individuals (all unrelated), and count teams should be rotated weekly. All individuals should sit around 1 table facing each other when counting.

D) Under no circumstances should the same individual or team of people be allowed to count funds together on consecutive weeks.

E) The members of each counting team should be assigned specific tasks (e.g., removing money from envelopes, noting amounts on envelope face, counting notes and coins, recounting, examining and marking checks for deposit only, recording amounts received by check, recording cash count, and preparing deposit slips).

F) A count sheet should be used to record totals for each type of collection. The count sheet should be filled out in ink (no pencil or white out) and all changes made to the count sheet should be completed in ink and initialed by the person making the changes.

G) Separate totals must be obtained for loose and envelope monies for each type of collection.

H) All counters should sign and date the weekly count sheet.

I) The signed count sheet should be turned over to the Pastor who should review the document, initial and file the form.

## 103.4 Bank Deposits:

The following procedures shall be used for making bank deposits.

**Procedure:**

A) A counter from each count team should prepare the deposit slip for the deposit of offertory funds.

B) All funds received through the offertory collection should be deposited.

C) Funds should be transported to the bank using a locked bank bag or tamper evident bag containing the funds, deposit slips and adding machine tapes. Parishes/Schools who wish to hire bonded couriers and armored car services as an alternative to having individuals deliver funds to a bank may do so. However, the Parish/School must bear the cost of the services.

D) Funds should be transported to the bank for deposit by at least two, unrelated individuals immediately following the count and placed in the night depository (if Sunday) or deposited.

E) In instances where an armored carrier is used, the funds should be placed in locked bags and returned to the safe by two individuals and then turned over to the armored carrier.

F) Parishes/Schools that use Remote Deposit Capture machines to convert checks received (offertory, donations, etc.) to an ACH deposit should ensure that check images and ACH transactions (i.e. bank #, account #, check amount) are stored in a secure manner, both physical and electronic, until they are destroyed. This information should be retained in accordance with the minimum standards in their banking agreement or at most 90 days after the date of deposit.

## 103.5 Recording Receipts and Deposits:

All receipts shall be entered immediately in a Receipts (Deposits) Journal.

**Procedure:**

A) All receipts should reflect the date received and the source (i.e. offertory, electronic giving, received in office, etc.).

B) Funds received throughout the week not included in the offertory process should be recorded on a daily receipts listing.

C) All receipts in the form of a check should be immediately stamped “For Deposit Only.”

D) All receipt and daily receipt listing forms should be given to the bookkeeper for entry into the accounting system on a daily basis.

E) All Parishes and schools should properly classify asset and income amounts using the account names listed in the Charts of Accounts. A copy of the uniform chart of accounts is available from the ADDITIONAL RESOURCES section to the right.

F) When deposit slips are returned by the bank, they should be turned over to the bookkeeper with a copy of the signed weekly count sheet. The amounts on the validated deposit slips and count sheet should be compared to confirm agreement.

G) The amounts per the count sheet should then be recorded in the general ledger.

H) Once the amounts are entered a report should be printed out and tied to the count sheet and general ledger. Any differences should be investigated, documented, and corrected.

I) The envelope amounts should be entered into the Parish's census management system weekly. The Electronic Giving amounts should be entered/downloaded into the Parish's census management system at least monthly. Reconciliations between the census data system and count sheet and Electronic Giving Reports should occur weekly/monthly. Any differences should be researched and corrected before the next month-end.

## 103.6 Electronic Giving

Parishes and Schools must comply with Payment Card Industry Data Security Standards (PCI DSS) for electronic giving.

**Procedure:**

A) Parishes and Schools should encourage their parishioners/school families to make payments (regular and one-time) from their bank account/credit card that are deposited directly into the parish's/school's

Operating account.

B) Parishes that collect parishioner bank account and/or debit/credit card account information and initiate the transaction (known as Managed Giving) must comply with Payment Card Industry Data Security Standards (PCI DSS). They must annually certify that they are adequately protecting this information using the PCI DSS version 2.0 standards.

C) AoB prefers donors/parents to manage their own electronic transactions through approved 3rd party providers (i.e. ParishSoft, GiveCentral, FACTS, etc.). If donors/parents initiate transactions through these vendors the Parish and School is not required to certify their compliance with PCI DSS as long as they do not receive or store any of the donors/parents debit/credit card information.