

Sunday Collection & Count Procedure – F1

Procedure: F1**Purpose:**

This document outlines the procedure for handling Sunday Collections and other cash donations and deposits for the parish.

Roles and Responsibilities:

- a) Ushers- collect money during liturgies
- b) Counters- count and record collections
- c) Bank deposit – treasurer / or other designated personnel take deposit to the bank (to teller or night deposit)

Forms:

- preprinted (with parish name and address etc.) donation envelopes for parishioners (with envelope numbers) and blank envelopes for visitors
- Parish Deposit Summary form (refer to Sample on Parish Hub)
- preprinted bank deposit slips to record the deposit details with duplicate copy (if available)
- tamper proof deposit envelope / bag for collection storage
- envelope for delivering deposit to bank (with label showing bank information & Parish bank account number)

General Guidelines:

A. Sunday Collections

1. During Liturgy ushers collect donations from parishioners and visitors
 - Donations may be in envelopes or loose cash
 - Donations may be for different purposes, typically identified by a specific type of envelope (i.e. for eparchial collections) or by notations written on an envelope (i.e. UCWLC, General Donations etc.)
2. The collection basket is then either placed near the side altar or brought to the parish office and handed to the treasurer (or authorized alternate). The treasurer retrieves a tamper proof bag and has the usher place the collection in the bag. The bag then sealed (with both the usher and treasurer present) and placed in the safe until it is ready to be counted. It is important that two people manage this process.
3. If possible, counting collections should be completed after the Divine Liturgy and deposited the same day (timely manner). Being a small parish, this may not always be possible, in which case the uncounted donations can remain in the safe until arrangements can be made for two authorized counters to meet and complete the count.

4. In some situations, non-donations cash deposits are received including fundraising proceeds, rental proceeds, mailed donations. These amounts are also counted and can be included in the regular weekly deposit.
5. All count procedures should be conducted by at least two people and then recorded on the Parish Deposit Summary form. This form and the envelopes are then provided to the Treasurer for recording in the parish accounting software and tax receipt database.

B. Count

6. The count team prepares for the count by taking:
 - a. the collection (in the tamper proof bag) from the safe,
 - b. a blank Parish Deposit Summary Form
 - c. the deposit book (with duplicate deposit slip copies)
 - d. a deposit envelope.
7. Take the blank count sheet (Parish Deposit Summary form) and write the date at the top and then insert the names of the counters completing the count / deposit.
8. Count and record the loose change/ cash (if any) on the count sheet.
9. Sort the envelopes by type of collection/donation (i.e. Divine Liturgy, UCWLC, General / Memorial Donations, etc.) then sort each by donor/ envelope number (member number). Count the loose cash and keep it separate.
 - If there is no donor number on the envelope for a parishioner, search it on the parish list and record the parishioner's number on the envelope.
 - If the donation is from a visitor, write the letter V on the top, front, right corner of the envelope. For visitor donations, ensure there is a full name and address written on the envelope so that a donation receipt can be issued and mailed. If a name and/or address is not written on the envelope, but the donation is made in the form of a cheque, use the name and address from the cheque and write it on the envelope.
10. Open envelopes and remove the cash or cheques. **Verify** the actual cash received or the cheque amount in the envelope agrees with the written amount on the envelope.
 - If no amount is written, write it on the envelope.
 - Ensure that the cheque is complete with the correct date, amount (in writing and numerals) and that the cheque is signed. If a discrepancy is found, approach the parishioner to correct the issue. It is important to also confirm the cheque date. Any post-dated payments will need to be held until the

cheque can be cashed. It is important to ensure the cheque is complete and correct otherwise the bank will send it back.

11. Sort the money into cash denominations and cheques. Stamp the back of all the cheques with the parish bank account deposit stamp.
12. Count the cash and record the amounts along with the cheques in the deposit slip. Ensure cheque payees are listed individually with individual cheque amounts. Finalize the deposit slip and obtain the total funds to be deposited.

Record donations on the Parish Deposit Summary Form

13. Take all the envelopes and create an adding machine tape that subtotals each type of donation category. For example, add up all donations for the Sunday collections, separating loose cash, parishioner donations and visitor donations. Then add up other donation types such as Eparchial Collections, UCWLC donations, General Parish donations, Seminary etc.
14. Record each of the category totals and envelope numbers as indicated on the Parish Deposit Summary form.
15. Total the Parish Deposit Summary form.
16. Reconcile the total funds from the deposit slip (step 12) with the total on the count sheet (step 15). These total amounts must match.
 - If not, recount your cash, cheques or the review the envelopes to reconcile to the count sheet until the discrepancy is found.
17. When completed, take the top copy of the deposit slip and place it along with the cash and cheques in the pre-prepared cash deposit envelope to be used to deliver the deposit to the bank. The envelope will have a label with the bank branch information and the parish bank account number. Write the date and the total amount of the deposit on the envelope label and seal it.
18. Give the completed deposit to the treasurer or designated representative for deposit to the parish bank.
19. If there is no one available to take the deposit to the bank or night deposit, the final count funds must be locked in the safe until delivered to the bank.
20. Gather the envelopes and bundle them with an elastic band along with the adding machine tape, date the tape, and file with the Sunday envelopes files. These will be entered into the parish donation management application.

End of Procedure