

MISCELLANEOUS CASH HANDLING PROCEDURES

The following procedures pertain to cash received at the parish or school office:

1. The staff member receiving the money will count the cash and/or coin in the presence of the person (payer) bringing the cash to verify the amount of cash received.
2. If payment is received in an envelope, write "Cash" or check number and amount on the outside of the envelope.
3. The staff member will prepare a three-part carbonless receipt.
 - a. The first copy (white) is given to the payer and should include the amount received, date, and what the payment is for.
 - b. The second copy (yellow) is clipped to the check or the envelope with the money.
 - c. The third copy (pink) copy is to remain in the receipt book.
4. If a receipt is not issued, the cash received must be entered in a logbook. Details should include at least the name of payer, date and amount received, "Cash" or check number, purpose of the payment, and name of staff receiving the money.
5. Endorse checks immediately upon receipt.
6. Keep all cash and checks received at the office safe until retrieved by the collection counters for counting with the mass collections.

The following procedures pertain to cash received during special events (e.g. fundraising activities, Coffee Hour, Rummage Sales, etc.):

1. Prior to the event, already identify individual(s) who will be tasked with collecting and counting the money during the event and emphasize that they are accountable for all monies received. Make sure that individuals involved in either the collection or count are not related and have been trained with the cash handling procedures.
2. After the event the money will be counted by two individuals who will prepare and sign a tally sheet in ink. It is better if these counters are different from those tasked with collecting money during the event.
3. The tally sheet and the money collected will be put into a tamper-evident bag. The individuals putting the money into the tamper-evident bag must seal the envelope and write their names, the date, amount collected, event and the organization on the front of the bag.
4. The bags shall be brought to the parish office where it will be received by the Pastor or a staff member and kept in the office safe until retrieved by the collection counters for counting with the mass collections.
5. If the event is more than one day, money collected each day will be brought to the office each day.
6. On the day of the mass collection count, the collection counters shall count the money and verify the count against the amount indicated in the tally sheet. Any discrepancy between the count and the tally sheet shall be noted and initialed on the tally sheet. Any discrepancies must be investigated and resolved.
7. The deposit shall be prepared in accordance with the deposit procedures. The tally sheet shall be filed together with the deposit slip and bank receipt.