

ROMAN CATHOLIC DIOCESE OF SAN DIEGO

CASH COLLECTION GUIDELINES

KEY PRINCIPLE: There should be dual custody of cash at all times from non-related individuals.

PRE-COLLECTION

Assign ushers a Tamper Evident Bag (TEB) for the collection labeled with Mass times and description (e.g. 1st Collection, 2nd Collection, etc.) Also put a spare bag out in case of defects/errors. Fill out a TEB log book with the number listed on the bag.

COLLECTION

- For each collection the ushers are to consolidate the collection baskets into the assigned TEB under the presence of a witness.
- If there is special collection during the Mass, a separate TEB should be used.
- The bags should then be put in a drop safe or taken to a secure area prior to delivery to the count team.
- Keys and Combinations to secure areas/safes should be reserved for a limited number of people and should never be left out in the open.
- In the event of a bag error, keep and submit the bag with the collections.

COUNTING

- At least a two-person count team should have a secure area with supplies to aid the count process, with a priest to oversee the count.
- The count team is to retrieve the TEBs to establish a clear chain of custody from the ushers.
- Open the bag with scissors; separate the envelopes, checks, cash and coin.
- Document the currency, coin and checks on a count sheet.
- Once the count sheet is completed the deposit slip should also be filled out in the presence of the priest.
- Checks should also at this time be stamped "for deposit only" to the parish account and photocopied.
- If a photocopy is not available, list the names and dollar amounts of the checks.
- The collection should then be sealed in a TEB ready for transport, along with the deposit slip and an adding machine tape listing the check amounts.
- Store deposit in safe.

DEPOSITING

The TEB deposit should remain in locked safe until the Union Bank courier service arrives for pickup. At that time retrieve the deposit from safe, fill out courier log book and give deposit to courier.
