

## **Diocese of Memphis**

### **Second Collections**

#### **Objective**

This policy outlines the procedures for recording and remitting Parish Second Collections assigned by the United States Conference of Catholic Bishops (USCCB) and the Diocese of Memphis. The goal is to ensure transparency, accuracy, and timely submission of financial information to the Diocese of Memphis Office of Finance.

#### **Second Collections and Schedules:**

USCCB appointed Second Collections and schedules are as follows:

- Collection for the Church in Latin America - Fourth Sunday in January
- Collection for the Church in Central and Eastern Europe - Ash Wednesday
- Black and Indian Missions - First Sunday in Lent
- The Catholic Relief Services Collection - Laetare Sunday, 4th Sunday of Lent
- Holy Land - Good Friday
- Catholic Home Missions Appeal - Last Sunday in April
- Catholic Communications Campaign - Sunday between Ascension Thursday and Pentecost
- Peter's Pence Collection - Sunday nearest the Feast of Sts. Peter and Paul (June 29)
- The Catholic University of America - Second Sunday of September
- World Mission Sunday - Next-to-last Sunday in October
- Solidarity Fund for the Church in Africa - First Sunday of November
- Collection for the Archdiocese for the Military Services, USA - Every three years, Sunday before Veteran's Day
- Catholic Campaign for Human Development - 33rd Sunday of Ordinary Time
- Retirement Fund for Religious - Second Sunday in December

Diocesan appointed Second Collections and schedules are as follows:

- Diaconate Formation – Second Sunday of January
- Seminarian Education – Easter Sunday
- Ave Maria Assisted Living Center in Memphis– Third Sunday of August
- Catholic Charities of West Tennessee – Last Sunday of September
- Villa Vianney Retired Priests Home – Christmas Day

Second Collections schedule is subject to change, Changes or additions could include special requests or natural disaster assistance, under the direction of the Bishop of the Diocese of Memphis..

#### **Responsibility**

Parish Finance Committee:

- The Parish Finance Committee is responsible for overseeing the financial matters of the parish, including the recording and remittance of Second Collections.
- The committee shall ensure compliance with the policies set forth by the USCCB and the Diocese of Memphis.

Parish Staff:

- The Parish staff, particularly those involved in financial administration, are responsible for accurately recording all Second Collections on the parish tax statements.

#### Recording Second Collections:

- All Second Collections assigned by the USCCB and the Diocese of Memphis must be recorded separately from regular collections in the parish financial records.
- Clear documentation should be maintained, specifying the purpose of each Second Collection and the corresponding amounts collected.

#### Timely Submission and Remittance:

- Appointed Second Collections must be submitted to the Diocese of Memphis Office of Finance according to the prescribed schedule provided by the Diocese.
- Other Second Collections appointed by Pastor should be submitted directly to organizations in timely manner, for example, St. Vincent De Paul, Room at the Inn, Birthright, etc. Only USCCB and Diocesan appointed Second Collections should be submitted to the Diocese of Memphis Office of Finance.

#### Communication with Parishioners:

- Parishioners should be informed of the purpose and nature of each Second Collection, in accordance with guidelines provided by the USCCB and the Diocese of Memphis.
- Transparency in communication helps foster trust and understanding among parishioners regarding the allocation of funds.

#### Audit and Review:

- Periodic internal audits of financial records should be conducted to verify the accuracy and completeness of Second Collection reporting.
- Any discrepancies or concerns should be promptly addressed and reported to the Diocese of Memphis.

#### Compliance:

- Parishes must adhere to this policy to maintain compliance with the USCCB and the Diocese of Memphis guidelines.

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