

ONE CHURCH, ONE MISSION

*Guidelines for Administering USCCB
National Collections in Dioceses*

Committee on National Collections
United States Conference of Catholic Bishops
Washington, DC

The document *One Church, One Mission: Guidelines for Administering USCCB National Collections in Dioceses* was developed by the Committee on National Collections of the United States Conference of Catholic Bishops (USCCB). It was approved for publication as a committee document by the membership of the United States Conference of Catholic Bishops at its November 2011 General Meeting. It was subsequently authorized for publication by the undersigned.

Msgr. Ronny E. Jenkins, JCD
General Secretary, USCCB

Scripture texts used in this work are taken from the *New American Bible*, copyright © 1991, 1986, and 1970 by the Confraternity of Christian Doctrine, Washington, DC 20017 and are used by permission of the copyright owner. All rights reserved.

Excerpts from the *Catechism of the Catholic Church*, second edition, copyright © 2000, Libreria Editrice Vaticana–United States Conference of Catholic Bishops, Washington, DC. Used with permission. All rights reserved.

Quotations from *Code of Canon Law: Latin-English Edition: New English Translation (Codex Iuris Canonici [CIC])* copyright © 1998, Canon Law Society of America, Washington, DC. Used with permission. All rights reserved.

Excerpts from *The Documents of Vatican II*, Walter M. Abbott, SJ, General Editor, copyright © 1966 by America Press, Inc. Reprinted with permission. All rights reserved.

Copyright © 2011, United States Conference of Catholic Bishops, Washington, DC. All rights reserved. Permission is hereby granted to duplicate this work in its entirety only without adaptation or modification for non-commercial use. Apart from the foregoing, no part of this work may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, or by any information storage and retrieval system, without permission in writing from the copyright holder.

Contents

Introduction	1
What Are National Appeals or Collections?.....	2
Stewardship.....	3
Transparency and Accountability	4
Donor Intent	5
Retention of Collection Funds.....	6
Timely Remittance of Collection Funds	7
Combining National Collections.....	7
Beginning, Changing, or Ending a National Collection	8
Conclusion.....	8

Introduction

Since the foundation of the Church it has been the tradition of the Christian community to share goods because the believers were all of “one heart and mind” (Acts 4:32). One of the principal tasks of the Apostles in the early Church was to collect goods and redistribute them in an equitable way: “There was no needy person among them, for those who owned property or houses would sell them, bring the proceeds of the sale, and put them at the feet of the apostles, and they were distributed to each according to need” (Acts 4:34-35). St. Justin, one of the early Church Fathers, wrote, “Those who are well off, and who are also willing, give as each chooses. What is gathered is given to him who presides to assist orphans and widows, those whom illness or any other cause has deprived of resources, prisoners, immigrants and, in a word, all who are in need.”¹

Pope Benedict XVI in his first encyclical *Deus Caritas Est* related the giving of goods by a believer, and the Church’s important role in it, to each individual’s call to authentic discipleship: “The Church can never be exempted from practicing charity as an organized activity of believers, and on the other hand, there will never be a situation where the charity of each individual Christian is unnecessary, because in addition to justice man needs, and will always need, love.”² Indeed, the Holy Father urges constant renewal of the bond between charity and discipleship: “For this reason, it is very important that the Church’s charitable activity maintains all of its splendor and does not become just another form of social assistance. . . . The Christian’s program—the program of the Good Samaritan, the program of Jesus—is ‘a heart which sees.’ This heart sees where love is needed and acts accordingly.”³ Sharing of goods within the Christian community expresses Christ’s love reaching to where there is the greatest, and often unseen, need, including within the human heart.

Christ’s commandment of *caritas* has continued through the ages and has been reflected in the Church’s

canon law throughout the centuries.⁴ Regarding regular support for the Church, the *Catechism of the Catholic Church* teaches, “From the very beginning Christians have brought, along with the bread and wine for the Eucharist, gifts to share with those in need. This custom of the *collection*, ever appropriate, is inspired by the example of Christ who became poor to make us rich.”⁵ It is not by chance that the prayer of the Church, the Eucharist, involves allotted time for participants to give something of themselves as well. Incorporated into the one Body of Christ, the faithful through the Holy Spirit are called to continue God’s own self-giving as expressed in the life of the Trinity. As we have freely received, so we freely give. Indeed, such giving prepares us to participate in the Eucharist: “If this celebration [of the Eucharist] is to be sincere and thorough, it must lead to various works of charity and mutual help, as well as to missionary activity and to different forms of Christian witness.”⁶

To assist parishes and dioceses in providing for an orderly and equitable sharing of the community’s goods, the Holy See and United States Conference of Catholic Bishops (USCCB) have identified key missionary priorities. These often result in special parish collections that take place on a national scale. In the United States national collections that are not prescribed by the Holy See are authorized by the USCCB and have been approved by a two-thirds vote of the diocesan and eparchial bishops of the USCCB and their equivalents. However, it falls to the local bishop to give expression to these missionary priorities by directing the faithful to respond. He does so regarding local projects and for the projects identified by the Holy Father or members of the USCCB.

1 *Apol.* 1, 67: PG 6, 429.

2 Pope Benedict XVI, *God Is Love (Deus Caritas Est)* (Washington, DC: United States Conference of Catholic Bishops [USCCB], 2006), no. 29.

3 *Deus Caritas Est*, no. 31.

4 Canon 1254, §2 in the current *Code of Canon Law*, for example, cites as one of the Church’s principal purposes for acquiring and administering goods “charity, especially toward the needy.” Hereafter all citations to canon law are taken from the *Code of Canon Law: Latin-English Edition: New English Translation (Codex Iuris Canonici [CIC])* (Washington, DC: Canon Law Society of America, 1998).

5 *Catechism of the Catholic Church (CCC)* (2nd ed.) (Washington, DC: Libreria Editrice Vaticana–USCCB, 2000), no. 1351.

6 Second Vatican Council, *Decree on the Ministry and Life of Priests (Presbyterorum Ordinis)*, no. 6, in *The Documents of Vatican II*, ed. Walter M. Abbott (New York: Guild Press, 1966).

Canon 1266 of the *Code of Canon Law* states, “In all churches and oratories which are, in fact, habitually open to the Christian faithful . . . the local ordinary can order the taking up of a special collection for specific parochial, diocesan, national, or universal projects; this collection must be diligently sent afterwards to the diocesan curia.”

Canon law stipulates that “the Christian faithful are obliged to assist with the needs of the Church so that the Church has what is necessary for divine worship, for the works of the apostolate and of charity, and for the decent support of ministers. They are also obliged to promote social justice and, mindful of the precept of the Lord, to assist the poor from their own resources.”⁷

These guidelines are for the use of the diocesan bishops and other leaders as well as parish staff who oversee and administer the national collections. They can be useful for other collections held in parishes. The Committee on National Collections intends for them to be used in conjunction with the *Practitioners Publishing Company’s Guide to Preparing Nonprofit Financial Statements* and the USCCB’s Committee on Budget and Finance’s document *Diocesan Financial Issues*. While the *Code of Canon Law* and the USCCB’s complementary norms cited herein are binding upon dioceses, these two documents address specific accounting issues, including those raised in this document concerning the national collections.

The Committee on National Collections has been entrusted with the task of assisting the bishops, both collectively and individually, in promoting the stewardship dimension of the collections, and in coordinating, supporting, and increasing the revenues of the national collections. There are a variety of practices regarding collections, including the national collections, across the many dioceses in the United States and its territories. Some would constitute “best practices,” and it is these that this document would like to highlight and strongly encourage. While emphasizing important elements of stewardship, the Committee on National Collections would also like to address outstanding questions regarding transparency and accountability; donor intent; timely remittance of collection funds; retention of national collection funds in parishes and dioceses; the practice

of combining collections; and how collections start, change, or are terminated.

The Committee on National Collections offers its deep gratitude to all those in dioceses and parishes who work so hard and with so much love to make the national collections a success year after year. We recognize that, for some, administering national collections can be an uncomfortable task, especially for those ministers who must ask for the generosity of those in the pews. We are also aware of the ongoing difficulty in ensuring proper implementation of these collections and the not infrequent complaint that there are too many calls on the faithful to give. We encourage those responsible for national collections not to lose heart. Many dioceses embrace the national collections as an opportunity to tell the good news of the Church at home and around the world. They rightfully trust the faithful to make wise and deliberate decisions about their charitable works. We encourage each diocese to be open to this call to universality and stewardship. The national collections are tremendous opportunities for all the faithful to participate actively in the life and evangelizing mission of the Church.

With the national collections we are participating in an important work of the Universal Church. We are bearing witness to Christ’s loving presence in the world and carrying forth the evangelizing mission proclaimed in the Gospel in a special way. We invite the bishops to strengthen these national collections. By working together, we maintain and strengthen the bonds of communion within the Church,⁸ united with the Holy Father, so that our common witness of solidarity and sharing radiates the abundance of God’s saving love who desires that all come to know the glory of God. We urge each diocese to use this document to review the process by which they conduct national collections. If necessary, we urge appropriate changes to structures or processes to better support this work of the Church’s apostolate.

What Are National Appeals or Collections?

The *Code of Canon Law* directs the entire Church to support the Church’s missionary work through annual

7 CIC, c. 222 §§1-2.

8 Cf. CIC, c. 209.

diocesan financial contributions.⁹ Throughout the Church, the month of October is celebrated as Universal Mission Month, culminating in the celebration of World Mission Sunday. A World Mission Collection is taken up in the dioceses at that time to support the work of the Pontifical Mission Societies. Other universal collections have been established by the Holy See itself. They include the collection for the needs of the Holy Father, known in the United States as Peter's Pence, and the Holy Land Collection, which supports the sacred sites in the Holy Land.

On other occasions a two-thirds vote of the diocesan and eparchial bishops and their equivalents of the United States collectively have discerned and decided that all dioceses throughout the country support an important objective through special annual parish appeals and collections. Currently these collections are the Catholic Home Missions Appeal, the Catholic Communication Campaign, the Catholic Campaign for Human Development, the Collection for the Church in Latin America, the Collection for Aid to the Church in Central and Eastern Europe, the Retirement Fund for Religious Appeal, the Catholic Relief Services Collection, and the Catholic University of America Collection. The Black and Indian Missions Collection was mandated by the Third Plenary Council in Baltimore, Maryland, in 1884. The bishops have also decided to begin a voluntary initiative for Africa called the Pastoral Solidarity Fund for Africa. This could take the form of a collection or some other form of assistance.

These collections have been assigned a national date. An education and awareness-building campaign is developed around that date; parishes and dioceses are urged to use a variety of materials to inform parishioners of the collection and to encourage their active participation. The campaign explains why the special collection is being taken, for what the proceeds will be used, and how past resources have been utilized. It also offers a catechetical element that helps parishioners to reflect on stewardship, the universal nature of the Church, and the importance of Christian charity.

With the various national collections the Church in the United States has decided to live out the obligation for Christian charity so as to address, for example,

certain pastoral and humanitarian challenges impacting people in Latin America, in Central and Eastern Europe, in Africa, in the home mission dioceses, and those in most desperate need. It has made commitments to these projects, commitments upon which many millions have come to rely. Especially in difficult economic times, it can be tempting to put aside a national collection for local needs by combining or removing national collections from diocesan calendars. When this happens vital opportunities for solidarity and communion with the Universal Church may be lost. Also, the ability of the Church to fulfill her mission of establishing the Kingdom of God on earth through the transformation of society is weakened. As Church leaders we must remain committed to our actions of solidarity even in light of our own diocesan challenges. In spite of our own difficulties, we should never forget to take into account the needs of others.

As Paul writes concerning the churches of Macedonia, who wanted to give even though they had little, we need to give to those who have less than us following the example of Christ. "For your sake he became poor although he was rich, so that by his poverty you might become rich" (2 Cor 8:9). He continues further on, "As a matter of equality your surplus at the present time should supply their needs, so that their surplus may also supply your needs, that there may be equality" (2 Cor 8:13-14). We, as a society and Church, although at times wanting, have been blessed with much. Many have far less. For the sake of equality, as Paul points out, as Christians we need to share our surplus.

Stewardship

In the book of Genesis God gives humans awesome power and responsibility. First, he makes them in his own divine image and likeness. Then he commands them to "have dominion over the fish of the sea, the birds of the air, and all the living things that move on the earth" (Gn 1:28). Humanity is called by God to stewardship, to care for the world and the abundant goods it produces. In 1992, the bishops of the United States issued *Stewardship: A Disciple's Response*, a pastoral letter that addressed stewardship as a way of life. In it they presented the essential link between being a Catholic and living a life of stewardship as an expression of the call to discipleship. In the tenth anniversary edition, approved in 2002, they

⁹ Cf. CIC, c. 791 4°.

quoted Bishop John J. McRaith who said: “Once one chooses to become a disciple of Jesus Christ, stewardship is not an option.”¹⁰

In Chapter 4, entitled, “Stewards of the Church,” the bishops write that the “New Covenant in and through Christ . . . forms a community: the new People of God, the Body of Christ, the Church. The unity of this people is itself a precious good, to be cherished, preserved, and built up by lives of love.” Further on they ask, “But how is the Church built up? In a sense there are as many answers to that question as there are individual members. . . . But the overarching answer for all is this: through personal participation in and support of the Church’s mission of proclaiming and teaching, serving and sanctifying.” They continue, “This participation takes different forms according to people’s different gifts and offices, but there is a fundamental obligation arising from the sacrament of Baptism (cf. Pope John Paul II, *Christifideles Laici*, no. 15): that people place their gifts, their resources—their selves—at God’s service in and through the Church.”¹¹ In other words, as God has been generous to his children, so too are they called to be generous with their gifts, resources, and selves—sometimes referred to as time, treasure, and talent—in service to the Church and the people of God. For Catholics, some of this generosity necessarily must be directed to the evangelizing mission and ministries, both ordained and baptismal, of the Church. The national collections, together with appeals and collections of local parishes and dioceses, provide meaningful opportunities to exercise good stewardship.

Good stewardship is a fundamental part of faithful discipleship. In Baptism and Confirmation, Christians are called to be disciples of the Lord and strengthened for this task through frequent reception of Holy Communion. Therefore, Christian disciples are called first and foremost to be good stewards of the gifts that they have received. Such gifts can be seen as means through which the Lord calls everyone to act as brothers and sisters in faith in providing God’s providential care for all, especially those with great needs.

When the faithful give to one of the collections, they are expressing their faith in a very concrete way. As members of the one Body of Christ, they are supporting the entire body. That is why Christian stewardship is profoundly expressed in the Eucharist. *Stewardship: A Disciples Response* insightfully links Eucharist and stewardship: “Here people enjoy a unique union with Christ and, in him, with one another. Here his love—indeed, his very self—flows into his disciples and, through them and their practice of stewardship, to the entire human race.”¹² *Go and Make Disciples*, the pastoral letter on evangelization, was also published in 1992. These two documents taken together emphasize conversion of heart as vital to the overall mission of the Church, which is to “go . . . and make disciples of all nations” (Mt 28:19).¹³ With conversion, stewardship becomes a way of life, and through the power of the Holy Spirit it leads faithful disciples toward evangelization.

The national collections offer the faithful a shared opportunity to build bridges that can impact the lives of people at home and around the world in a variety of circumstances and with a host of needs. Even the smallest gift will support and encourage pastoral ministers and volunteers who each and every day serve the Church’s evangelizing mission at home and abroad.

Transparency and Accountability

The resource manual published in 1992 by the USCCB Ad Hoc Committee on Stewardship, *Stewardship and Development in Catholic Dioceses and Parishes*, linked success of any fund-raising activity to a visible commitment to accountability. It is in this spirit then that these guidelines call for the highest level of transparency and accountability in all national collection activities. All collection funds received are used solely to support the individual mandate of the specific collection. The USCCB Committee and Office of National Collections comply with the charitable standards set by leading donor advisory services. They provide reliable accountability to donors, including percentage of funds that went to administration, with annual reports that list

10 USCCB, *Stewardship: A Disciple’s Response: A Pastoral Letter on Stewardship, Tenth Anniversary Edition* (Washington, DC: USCCB, 2002), 1. Hereafter *Stewardship*.

11 *Stewardship*, 31.

12 *Stewardship*, 34.

13 Cf. USCCB, *Go and Make Disciples: A National Plan and Strategy for Catholic Evangelization in the United States, Tenth Anniversary Edition* (Washington, DC: USCCB, 2002), 2.

fund-raising expenses. They also make timely acknowledgments of funds received through correspondence and provide stories of lives impacted by the collections' grant-making activity through newsletters, the USCCB website, and promotional materials provided to parishes. It is up to each diocese and to the Office of National Collections to ensure that all funds collected are used solely for the expressed purposes announced in the collection mandates and promotion materials. It is also up to each diocese to use the promotion materials to "tell the stories" of the collections and the impact the dollars donated locally have in human terms.

Donor Intent

The *Code of Canon Law* mandates the fundamental principle regarding donor intent, a principle that has existed for centuries within the Church and has been modeled within many civil jurisdictions, including civil laws observed within the United States. The canonical principle stipulates that "offerings given by the faithful for a certain purpose can be applied only for that same purpose."¹⁴ The USCCB's June 2007 complementary norms on fund raising, which are equally binding upon the dioceses of the United States, reflect this fundamental canonical principle by prescribing, among other things, that "the relationship of trust between donor and fund-raiser requires that . . . funds collected be used for their intended purposes." It further decrees that "donors are to be informed regarding the use of donated funds and assured that any restrictions on the use of the funds by the donor will be honored."¹⁵

Furthermore, best practices in donor giving as accepted and endorsed by fund-raising associations both Catholic and non-Catholic, including the National Catholic Development Conference and the International Catholic Stewardship Council, call for procedures that ensure donor funds are used for precise purposes intended in the donation appeal.

¹⁴ CIC, c. 1267 §3; cf. also c. 1284 §2, 3^o-4^o.

¹⁵ USCCB, *Complementary Norms to the Code of Canon Law, Canon 1262 Fund-Raising*, Norms 3a and 4 found at <http://www.usccb.org/beliefs-and-teachings/what-we-believe/canon-law/complementary-norms/canon-1262-fund-raising.cfm>. Hereafter *Norms*.

The national collections are required to adhere to the fundamental principle of "donor intent." For this reason, the following principles should be closely followed:¹⁶

- Donors should be informed about the intended uses of donated resources.
- Donors must be assured that gifts will be used for the purposes for which they were given.
- Donors should receive appropriate acknowledgment and recognition.
- Donations should be handled with confidentiality, should the donor request it, and respect.
- Donors should feel free to ask questions when making donations and should receive prompt, truthful, and forthright answers.

The principles and requirements of donor intent must be preserved throughout the entire collection process, from the announcement of the intention of the collection, through the safeguarding and delivering of funds, to the final use by the various collection Subcommittees of the USCCB, including the use and reporting by eventual recipient grantees. Diocesan bishops and parish pastors have a special obligation to be vigilant that the norms of both canon and civil law are followed in these instances.¹⁷

The USCCB's Committee on Budget and Finance's document, *Diocesan Financial Issues*, instructs that "unless contributors have been so informed in advance, no part of the proceeds may be withheld at the parish or any other level."¹⁸ It would be inappropriate, for example, for a diocese to hold a collection on the day of a national collection, where materials regarding the national collection are distributed or displayed, and then later designate the funds for other purposes.

¹⁶ This list is taken from *A Call to Accountability—Where Donors and Mission Meet*, prepared by the National Catholic Development Conference, Inc., www.ncdc.org.

¹⁷ CIC, c. 392 §2, c. 532.

¹⁸ *Diocesan Financial Issues*, XIX. Special Collections, quoted from R. T. Kennedy, "Book V: The Temporal Goods of the Church (cc. 1254-1310)," in John P. Beal, James A. Coriden, and Thomas J. Green, eds., *New Commentary on the Code of Canon Law* (Mahwah, N.J.: Paulist Press, 2000), 1468-1469. Hereafter, *New Commentary*.

In some instances, funds that are raised for a national collection are retained by the diocese for purposes that are similar in scope to the collection. This can happen particularly in the case of the Collection for the Church in Latin America, for example, given the existing bonds between the Church in the North and the South. Dioceses are known to distribute funds according to long-standing missionary commitments such as parish or diocesan “twinning” relationships. While this approach might seem more direct and responsive to certain long-standing ecclesial bonds between dioceses or parishes in the respective countries, such practices risk violating the common commitment of the bishops contained within a specific collection. Diverting collected funds to a diocesan or parish initiative after donors have been led to believe they were contributing to the advertised national collection violates donor intent and can lead to potential civil liability. Dioceses must be careful not to mix types of collections or use national collection materials when a national collection is not being taken. Such practices undermine the model of solidarity based on transparency, equity, and sustainability established by the national collections.

Retention of Collection Funds

The Office of National Collections provides support and promotional materials to dioceses and parishes for each of the national collections that it administers. This support is paid for directly from the collected funds and is offered at no cost to dioceses or parishes. This is done so as to minimize use of collection funds for promotional and administration purposes and to maximize the benefit to the intended recipients of the specific collection.

For this reason, the Committee on National Collections expects that all dioceses remit 100 percent of funds collected through USCCB national collections.¹⁹ In this way, all proceeds will reach the intended beneficiaries according to the mandate of each collection and the express wishes of the donors.

In the United States two exceptions to the general rule of forwarding all proceeds from national collections “in their entirety” have been designated by the USCCB.

¹⁹ A list and schedule of these collections can be found at www.usccb.org/nationalcollections.

First, dioceses may use up to 50 percent of the collection for the Catholic Communication Campaign for local communication needs. Second, dioceses may use up to 25 percent of the collection for the Catholic Campaign for Human Development (CCHD) for local anti-poverty programs that conform to the CCHD guidelines.²⁰ In both of these cases, promotional materials from the Office of National Collections inform donors of the funds to be retained in the dioceses. It is up to the local diocese to make sure this message is shared and to report back to donors how the local portions of the funds are spent. Amounts beyond these agreed upon and publicized portions should not be retained by dioceses or used for local needs.

USCCB’s norms on fund-raising stipulate that, “Funds beyond operating expenses are not to be accumulated or invested by a fund-raising office, but are to be turned over to the appropriate office for allocation and investment.”²¹

The *Diocesan Financial Issues* document, furthermore, gives a very instructive comment on canon 1266 referenced earlier. It says, “The final clause in canon 1266 requires that the proceeds of a mandated collection be sent diligently (*sedulo*) to the diocesan curia. The import of the adverb is twofold: that the proceeds be sent without delay and in their entirety. Unless contributors have been so informed in advance, no part of the proceeds may be withheld at the parish or any other level; not to turn over the entirety of the collection immediately is to violate the intentions of the donors and, as such withholding becomes known, seriously to compromise the perceived integrity of fund-raising in the church.”²²

Dioceses will, undoubtedly, contribute indirectly to the collections through their own staff time and the costs incurred through administering these collections locally. In some dioceses the promotion of the collections could result in a burden on diocesan resources. In such extraordinary circumstances, the Committee understands that a diocese may need to retain a small percentage of collection funds. The *Diocesan Financial Issues* document

²⁰ Decided by action of the USCC Administrative Board during the September 15-16, 1970 meeting.

²¹ *Norms*, 12.

²² *Diocesan Financial Issues*, XIX, Special Collections, quoted from *New Commentary*, 1469.

allows for some retention of funds with restrictions. It says, “Where donors have been so informed, portions of certain collections are permitted to be retained by a diocese and used by the diocese.”²³ The Committee advises that no more than 2 percent of collection proceeds should be used for specific costs associated with USCCB national collections. Retained funds should only be used for advertising the collection or other direct promotional expenses that the diocese may incur. Use of collection funds for any other reason runs the risk of violating the principle of “donor intent” highlighted above. The amount retained should be considered restricted funds according to this principle of donor intent. In these extraordinary circumstances, as the *Diocesan Financial Issues* indicates, donors should be informed in promotional materials and in collection annual reports that a small amount of the funds collected may be used for direct promotional expenses by the local diocese.

If a diocese intends to retain more than 2 percent of collection funds or if collection funds will be used for any purpose other than the intended purpose of each collection as determined by the USCCB and according to the mechanism of disbursement decided upon by the bishops, it must notify the parish donors before the collection is taken up and account for the funds after they are used. Dioceses should notify the USCCB Office of National Collections in such circumstances so that uses of collection-related funds can be properly reported.

Timely Remittance of Collection Funds

Since 2010 the Committee on National Collections has asked dioceses to remit all funds collected for national collections within five months of the collection. Experience has shown that this should be sufficient time for parishes to hold a collection and remit the proceeds to the dioceses and for the diocese to collect all the funds from parishes. Since the latest collections will be in December of any given year, all collection remittances should be submitted by all dioceses by May of the following year. Canon 1266, referenced earlier, reads again in full, “In all churches and oratories which are, in fact, habitually open to the Christian faithful, including those which belong to religious institutes, the local ordinary

can order the taking up of a special collection for specific parochial, diocesan, national, or universal projects; this collection must be diligently sent afterwards to the diocesan curia.”

Besides being mandated by canon law, and good stewardship practice, the timely remittance of collection funds will allow for a more accurate accounting of collection funds. The USCCB Subcommittees that disburse these funds to grant recipients, for example, rely on accurate amounts in order to know how much can be given away in the current year. All funds raised for USCCB-administered national collections are to be sent to the USCCB Office of National Collections.

Dioceses should consider the funds from national collections to be temporarily in their possession and therefore classified as restricted and held as secure, liquid assets. In no event should a diocese retain funds for investment purposes or other uses. Any appreciation accumulated on the funds should be considered part of the collected funds and also not used for other purposes. The Financial Accounting Standards Board (FASB) explains that in the case of restricted funds held for another not-for-profit, “it is generally understood that at least the amount of the original gift(s) and any required accumulations is not expendable.”²⁴

Combining National Collections

Each national collection was created by the Conference of Bishops or the Holy See with a specific purpose in mind. Stewardship and support for the Universal Church expressed in each national collection carries with it a specific form of solidarity with a particular part of Christ’s Body. This solidarity takes several forms: it comes to the aid of those in great humanitarian need; it supports the Church’s evangelization mission in places like Ecuador, Estonia, and Mali; it strengthens the mission Church in the United States and around the world.

24 FASB Statement No. 124, Accounting for Certain Investments Held by Not-for-Profit Organizations, footnote 4 to paragraph 13, as reported in FASB staff position No. FAS 117-1 (http://www.fasb.org/pdf/fsp_fas117-1.pdf). The Financial Accounting Standards Board is the self-regulating institution of public accounting in the United States. Its opinions and pronouncements guide and help determine accepted accounting standards.

23 *Diocesan Financial Issues*, XIX, Special Collections.

These and other specific goals are tailored to each individual collection.

For these reasons, the goals of each collection should be preserved intact. The promotion and execution of each collection should be seen as a privileged opportunity in sharing the faith with the local church and expressing the universal nature of Christ's call to be witnesses of the good news to the ends of the earth (cf. Acts 1:8).

The Committee is aware of the practice of combining different collections among themselves or with other locally determined collections. This is often done for a variety of reasons. However, the Committee on National Collections discourages this practice and urges each diocese to ensure that each collection is presented to the faithful, wherever possible, at the time specified in the schedule as agreed by the episcopal conference. In most cases, national dates were chosen to correspond to moments in the liturgical calendar that best emphasize the ecclesial context associated with each individual collection. For example, the Catholic Communication Campaign is close to World Communications Day when a message from the Holy Father helps the faithful to focus on the importance of using modern means of communication to evangelize. Peter's Pence falls on the weekend in June closest to the Feast of Saints Peter and Paul so as to emphasize the charitable work of the Apostles in the early Church.

Beginning, Changing, or Ending a National Collection

National collections have been ordered by the Holy See or approved by an action of at least two-thirds of the diocesan and eparchial bishops and their equivalents meeting in a plenary assembly. Once they are begun, therefore, it is rightfully with great care and respect that

they are changed or ended. Each collection was initiated in response to a common concern. If the Holy Father or the USCCB decides that the changing times warrant a new direction or approach then they can decide to limit, expand, or otherwise change a collection. There are procedures within the USCCB to initiate and study the ongoing work of the Conference. The Committee on National Collections could provide a natural forum for such inquiries and discussions.

The Committee on National Collections is available as a resource to the bishops as they consider their work and the need for specific collections. Its mandate, however, including the mandates of its various Subcommittees, is to support the work of the collections that are currently in place.

Conclusion

Let us have faith. Catholics in America, the faithful of all backgrounds, are good and generous people. Even in difficult economic times they are supportive of the Church's work through financial contributions, in service, and with prayer. As leaders we need to trust them to make decisions about their generosity. We must give them the opportunity to support each national collection, to hear about and pray for the needs of the Church in our nation and throughout the world, and to live as faithful stewards as they give generously so that "gifts may be given to them" (cf. Lk 6:38). It is the ministry of the bishops and the responsibility of local and national leaders assisting the bishops to give the faithful the opportunity to be inspired by the breadth and depth of the Church's outreach through these collections. We must also increase our trust in God's providence that we will be able to meet the needs in our dioceses that present themselves while meeting the ongoing needs of the Universal Church.