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## ENVELOPE PROCEDURES

Diocese of Nova Scotia & Prince Edward Island

1. **Who is responsible?**

The Parochial Corporation, including the Rector, the Wardens, the Treasurer and the Envelope Secretary.

2. Under no condition should only one person handle the envelopes. They should be opened and counted in the presence of a minimum of two persons. The Parochial Corporation should provide this protection for the Envelope Secretary. Honest mistakes can be made and there would be no protection for the envelope secretary if there was no witness to the actual amount that was in the envelope.

The Envelope Secretary cannot give a receipt to correct an amount that may be in dispute without endangering the Church's charitable registration status. Any receipt that is issued must be covered by Moines that can be traced through the Parish or Church Books.

3. The persons counting the money and noting the amounts on the envelope should make up the deposit slip and balance the collection to the deposit slip. The deposit should then be placed in a bank night depository. If such service is not available the deposit should be deposited in a financial institution without delay.
4. Any difference between the amount shown on an envelope and the amount actually in a envelope should be noted on the front of the envelope and signed by both persons who are counting the collection. It would be wise to also keep a diary of discrepancies in which any differences could be entered and certified by both witnesses.
5. All cheques drawn on Parish or congregational accounts must be signed by two persons from among the Treasurer, the Secretary or the Wardens (Canon 35). It is not appropriate for clergy to be signing officers on accounts.