

Archdiocese of Adelaide

PARISH FINANCIAL ADMINISTRATION MANUAL

**PARISH FINANCE COUNCIL
CONSTITUTION & REGULATIONS**

January 2004

FOREWORD

The spiritual vision of the Church cannot be separated from its presence in the world and its effective management of material resources. The responsibility for such management lies in the hands of the Parish Priest or Administrator, but needs the assistance of a Parish Finance Council which is a canonically necessary part of the overall structure of the Parish.

This booklet contains the policy of the Archdiocese of Adelaide about Parish Finance Councils. Its constitution and regulations are to be followed throughout the Archdiocese for the establishment, renewal and effective running of such Councils. It is hoped that this booklet will be an invaluable tool for Priests and Parishes and will assist tremendously in the important function that Parish Finance Councils perform throughout the Archdiocese.

The release of this booklet coincides with a growing realisation in the church of the need for the highest standards in financial accountability and management of risks. This is already a prominent issue in other parts of the world and is assuming the same significance in Australia.

I cannot emphasise too strongly how essential the Parish Finance Council is for the effective management of a modern Parish. Without its existence it is impossible for Priest and people to work together responsibly in the overall mission of the local Church.

I commend this booklet to all concerned as an excellent resource to assist in the leadership and administration of the Parish.

Yours sincerely

Most Rev P. Wilson DD JCL
Archbishop of Adelaide

January 2004

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1. GENERAL PRINCIPLES

“The Church of Christ is really present in all legitimately organised local groups of the faithful, which, insofar as they are united to their pastors, are quite appropriately called Churches in the New Testament. In them the faithful are gathered together through the preaching of the Gospel of Christ, and the mystery of the Lord’s Supper is celebrated ‘so that by means of the flesh and blood of the Lord the whole unity of the Body may be welded together’.” (Lumen Gentium No.26).

- 1.1 It is the responsibility of the Archbishop (ordinary) to supervise carefully the administration of all goods which belong to Parishes of the Archdiocese.

It is the responsibility of the ordinary to supervise carefully the administration of all goods which belong to the public juridic persons subject to him (Parishes are such public juridic persons).

Ordinaries are to see to the organisation of the entire administration of ecclesiastical goods by issuing special instructions within the limits of universal and particular law with due regard for rights, legitimate customs and circumstances.

- 1.2 A Parish is defined as a definite community of the Christian faithful established on a stable basis within a particular church whose pastoral care is entrusted to a Parish Priest as its own pastor under the authority of the diocesan Archbishop.
- 1.3 The Parish Priest is the administrator of the assets of the Parish. He is to carry out this task of administration in accord with the norms of Canon Law. A brief summary of these responsibilities of administration can be found at Appendix B of this document. In place of a Parish Priest, the Archbishop may appoint a Parish Administrator. All the responsibilities of a Parish Priest in this manual apply to Parish Administrators with the further proviso that no innovation take place which would prejudice the right of the Parish Priest, or if there be no Parish Priest at the time, the rights of a subsequently appointed Parish Priest.
- 1.4 When appointed to any office in the Archdiocese, Parish Priests are bound to act with the diligence of a good householder. The goods whose care is entrusted to them belong to the juridic person, that is the Parish or Archdiocese, that acquired them.
- 1.5 All temporal goods of the Parish, including all bank accounts, are ecclesiastical goods and belong to the Parish, and are held in trust under the civil identity of the Catholic Church Endowment Society Inc..
- 1.6 To assist the Parish Priest in regard to his responsibilities for financial and administrative matters, it is obligatory that there be a Finance Council in each Parish. It is an organ of collaboration of the Parishioners with the Parish Priest in the administration of the financial matters of the Parish.
- 1.7 The existence of the Finance Council does not detract from the Parish Priest’s standing as the one who acts in the name of the Parish. However, such a Council provides the Parish Priest with valuable insight and advice, so that he may act more effectively in the interests of the Parish.

- 1.8 Careful adherence to any instructions issued by the Archbishop is required by Parish Priests and Finance Councils, especially in relation to transactions undertaken. If Archdiocesan policy and canon law requirements are not complied with, a particular transaction may be invalid under canon law and possibly under civil law as well.
- 1.9 There are certain situations where a Parish Priest is to obtain the consent of the Parish Finance Council in order to perform a juridic act. If consent is required, the Parish Priest's act is invalid if he does not seek the consent or acts against the vote of the Council. Where consent is required, an absolute majority of those present must agree on the issue in question. The Parish Priest is not a member of the Council and so does not vote. (See Section 6: Acts of Extraordinary Administration).
- 1.10 There are other situations where Canon Law requires a Parish Priest to obtain the advice of the Parish Finance Council. If advice is required, the Parish Priest's act is invalid if he does not hear the Council. The Parish Priest is not bound to accept the Council's advice, even if unanimous; nevertheless, there must be some overriding reason for not doing so.
- 1.11 Both the Parish Pastoral Council and the Parish Finance Council are made up of parishioners belonging to the one community. They are to work together with the Parish Priest and the parish community for the good of the parish. The Finance Council is to evaluate technically, that is to advise what is financially possible. The Parish Pastoral Council is to advise on the pastoral life and needs of the Parish. Both bodies are to assist in the preparation of the annual financial report of the parish to the Archbishop (in accordance with Archdiocesan regulations).
- 1.12 The Code of Canon Law allows a diocesan bishop to raise funds for the Archdiocese. He has the right to impose a moderate tax for the needs of the Archdiocese. This tax can include:-
 - a seminary tax
 - a tax on public juridic persons
 - special collections
 - administrative and juridical fees
 - extraordinary tax in cases of grave necessity

2. ARCHDIOCESAN POLICY

"The bishops, as vicars and legates of Christ, govern the particular Churches assigned to them by their counsels, exhortations and example." (Lumen Gentium No.27).

The following are Archdiocesan policies approved by the Archbishop in relation to Parish financial and administrative matters. Parishes must adhere to these in accordance with canon law.

- 2.1 All Parish borrowings are to be with the Catholic Development Fund (CDF). This includes not only borrowings for land and buildings but also for plant and equipment and any other needs of the Parish.
- 2.2 No Parish bank account is to be opened without the approval of the Archbishop who must sign the bank authority and approve the signatories.

- 2.3 Under special circumstances, after consulting the Parish Finance Council, the Parish Priest may appoint other members of the Parish community to be joint operators of Parish bank accounts. All transactions will require two signatories.
- 2.4 All Parishes are to have a Planned Giving Programme operated through the advice of Catholic Fundraising.
- 2.5 All staff appointments shall be in accordance with Archdiocesan employment and remuneration policy.
- 2.6 All Parish insurances are to be with Catholic Church Insurances.
- 2.7 All Parish operations are to be audited in accordance with Archdiocesan guidelines on an annual basis. A copy of the Annual Report including financial statements with signed audit report for each calendar year (to 31st December) are to be sent to the Archbishop by 31st March of the following year.
- 2.8 Archdiocesan policies such as the Capital Expenditure Guidelines, Policy on Bequests and Special Collections are to guide Parish Finance Councils.
- 2.9 All Parish fundraising endeavours or ventures require the approval of the Parish Finance Council and Parish Pastoral Council, and all income and expenditure are to be recorded in Parish accounts.
- 2.10 Where a Parish agrees to be part of an Archdiocesan centralised pricing arrangement, authority is given to Archdiocesan Financial Services to direct debit bank accounts.
- 2.11 South Australian State taxes are levied centrally and distributed to Parishes by direct debit from Archdiocesan Financial Services.
- 2.12 As members of the Church, Exempt Licence under the Workers Rehabilitation and Compensation Act, parishes will comply with the policies of the Church's Responsible Officer.

3. **DUTIES**

"Priests are to manage ecclesiastical property, properly so called, according to the nature of the case and the norm of ecclesiastical laws and with the help, as far as possible, of skilled laity." (Presbyterorum Ordinis, 1965 No.17).

The Parish Finance Council has the following duties:

Financial Management

- 3.1 To advise the Parish Priest on any financial policies and transactions for the Parish, including appropriate accounting and internal control systems.
- 3.2 To prepare an annual budget of income and expenditure over the coming year for the financial management of the Parish, together with a rolling five year forecast.
- 3.3 To assist the Parish Priest in submitting the co-responsibility levy and in administration of the first collection according to the policies and procedures of the Clergy Care Council.
- 3.4 To assist the Parish Priest to keep current and accurate financial records of the Parish.

- 3.6 To assist the Parish Priest to keep accurate employee records of the Parish in accordance with the Archdiocesan Employment Policy.
- 3.5 To assist the Parish Priest in implementing and supervising planned giving programmes, according to Diocesan policy, which aim to provide adequate income for the Parish, the diocese and the support of the clergy and pastoral workers.
- 3.6 To assist the Parish Priest in relation to all borrowings of the Parish from the Catholic Development Fund (CDF).
- 3.7 To review all Parish insurance during the quarter ending 31st December each year, and to ensure all Parish insurances are with Catholic Church Insurances.
- 3.8 To ensure surplus funds are deposited on a timely basis with the Catholic Development Fund, which is the only fund for investment approved by the Archdiocese.
- 3.9 To ensure that the Catholic Development Fund is promoted within the Parish, at least annually.
- 3.10 To manage bequests in accordance with Archdiocesan policy.
- 3.11 To assist the Parish Priest in ensuring appropriate risk management practices are in place for the Parish.
- 3.12 If there is a Parish school, to assist the Parish Priest with his responsibilities as President of the School Board in relation thereto. He will receive regular reports from the principal and those other bodies with responsibilities for the financial management of the school's finances.
- 3.13 Where the Parish carries out any other operations e.g. cemeteries, to assist the Parish Priest in ensuring that the Parish meets all its responsibilities, legal and otherwise, in relation thereto.
- 3.14 In parishes, responsibility for the proper pastoral functioning of the school rests with the entire parish community under the leadership of the Parish Priest, or, if the school serves more than one Parish, the Priests of that region. Normally this responsibility is exercised through the membership of the Parish Priest and a member of the Parish Pastoral Council on the School Board.
- 3.15 To assist the Parish Priest in the implementation of the Occupational Health and Safety policy of the Archdiocese in accordance with South Australian legislation.

Financial Reporting

- 3.16 To advise the Parishioners of the financial situation of the Parish on a regular basis, and annually, within three months from the end of the calendar year.
- 3.17 To assist in the preparing of the annual audited Parish financial report to the Archbishop, within three months from the end of the calendar year.
- 3.18 To inform the Archbishop regarding financial trends which could affect the stable patrimony of the Parish.

Legal

- 3.19 To advise the Parish Priest on all Parish responsibilities under civil law (Federal, State and Local) including taxation laws, employment laws, privacy laws and workplace health and safety laws, which may from time to time require seeking appropriate professional advice. (See Appendix A). Archdiocesan Financial Services provide guidance and policy on all these issues.
- 3.20 To advise the Parish Priest in relation to all legal matters concerning the Parish especially any threatened law suits. This may involve seeking professional legal advice through Archdiocesan Financial Services. Parish Priests are neither to initiate nor contest law suits on behalf of the Parish in civil courts without the Archbishop's written permission.
- 3.21 To assist the Parish Priest in the employment and ongoing supervision of any accounting, clerical or administrative employees of the Parish, including the appointment of a business manager or administrator, in accordance with Archdiocesan policy.
- 3.22 To assist the Parish Priest in formulating and implementing a maintenance programme for Parish property, including all assets and equipment.

Property

- 3.23 To assist the Parish Priest in drawing up and maintaining an inventory required by canon law and for the purposes of insurance.
- 3.24 To assist the Parish Priest in obtaining quotes for building projects in the Parish and to offer advice as to the suitability of tenders.
- 3.25 Prior to entering any consultation or contracts, to ensure that the approval in principle of the Moderator of the Curia is sought for any building projects over \$20,000.
- 3.26 To assist the Parish Priest in the preparation of applications to the Council of Sites and Architecture in accordance with the CAPEX Guidelines for projects over \$20,000.
- 3.27 To ensure that prior to the sale or lease of property, the approval of the Archbishop is obtained, following a recommendation of the Diocesan Finance Council and Consultors.

4. MEMBERSHIP

- 4.1 The Parish Finance Council shall be comprised of:-
 - at least three members of the Christian faithful of the Parish, appointed by the Parish Priest or elected in a manner determined by the Parish Priest;
 - any assistant Priest or deacon as decided by the Parish Priest.
- 4.2 Senior staff, for example a Parish Administrator, Pastoral Associate or the School Principal may also be invited to attend for all or part of the meeting.

Eligibility/Responsibilities

- 4.3 All members are to be honest, known by their integrity, actively committed to the practice of their faith, and possessing a sound grasp of business affairs and proven ability.
- 4.4 Ineligible to be members are persons who are related to the Parish Priest up to the fourth degree of consanguinity or affinity, or who have direct financial interests in the Parish.
- 4.5 Members are to disqualify themselves from discussion and voting on any issue where there is a conflict of interest with family or business, or if the outcome will grant any pecuniary benefits.
- 4.6 Members are to express their true opinions when requested, and especially, after legitimate convocation in accordance with canon law, on those matters where these regulations call for the Parish Priest to have recourse to the Parish Finance Council.
- 4.7 Members are to give or withhold consent with regard to acts of extraordinary administration or to those acts that might endanger the patrimony of the Parish, and to leases covered by the norms laid down by the Australian Catholic Bishops Conference. (See Section 6).

Term

- 4.8 The term of office of all elected or appointed members shall be three years. Members may be re-elected or re-appointed for no more than two consecutive terms of three years.

Meetings

- 4.9 The Parish Priest is President of the Finance Council and presides over the meetings. He may invite a member of the Parish Finance Council to act as Chairperson.
- 4.10 The Parish Priest or his delegate will prepare an agenda for each meeting.
- 4.11 One member of the Parish Finance Council is to act as secretary and shall be responsible for keeping minutes of the meeting.
- 4.12 Decisions shall be by a simple majority of those present. The Parish Priest is not a member of the Council and so does not vote.
- 4.13 Meetings of the Parish Finance Council must be held at least every three months, and may be held more often.
- 4.14 A quorum shall consist of the majority of the membership.

Termination of Office

- 4.15 For the duration of their appointment, members of the Parish Finance Council cannot be dismissed by the Parish Priest except for grave reasons.

- 4.16 In the case of death, dismissal, resignations or permanent disability of one or more of the members of the Finance Council, the Parish Priest appoints replacements as soon as possible. Members thus appointed remain in office to the end of the original membersqterm.

Mode of Operation

- 4.17 At regular meetings of the Parish Finance Council, a financial report is to be presented. The Parish Priest or his delegate is to present the statement of income and expenditure and any significant facts relating to finance.
- 4.18 The Parish Priest has the right to make public the matters dealt with in Parish Finance Committee meetings.
- 4.19 Any lease, alienation or extraordinary administration, which requires the permission of the Archbishop must be discussed with the Parish Finance Council before approval is sought from the Archbishop.

5. ORDINARY ADMINISTRATION

- 5.1 Acts of ordinary administration are transactions and expenditures which are considered to be necessary for the daily and routine operation and maintenance of the property, or work of the Parish. It may include the following:-
- collection of debts, rents and interest
 - maintenance of church buildings
 - payment of salaries and taxes (which have been previously approved by the Archbishop)
 - acceptance of ordinary donations
 - replacement of equipment and furniture
- 5.2 Financial management would normally involve operating within the annual budget prepared for the Parish finances and adopted by the Parish Finance Council.

6. EXTRAORDINARY ADMINISTRATION

- 6.1 Other acts that are not acts of ordinary administration are considered acts of extraordinary administration. These acts require the Parish Priest to seek the consent of the Parish Finance Council and the Archbishop before proceeding with the transaction.
- 6.2 The Archbishop has determined, in accordance with canon law, the acts listed below as acts of extraordinary administration:-
- (a) expenditure or building works of \$20,000 or over; (procedures according to CAPEX Guidelines are noted in 3.25 and 3.26);
 - (b) purchase of land or immovable goods;
 - (c) formation of any civil incorporation other than CCES Inc. or the participation in any civil incorporation or trust.

- (d) employment of staff whose salary/stipend exceeds \$30,000 full-time equivalent per annum;
- (e) taking up special collections, other than those approved by the Archbishop;
- (f) to enter as a party involved in a law suit;
- (g) establishing a cemetery, or entering a joint venture arrangement;
- (h) acceptance or refusal of bequests to which are attached some qualifying obligations or conditions;
- (i) to sell, exchange, mortgage, pawn immovable church property or to subject it to any servitude or burden or lease it for a period of more than three years (see 3.27).
- (j) to build, raze or rebuild in a new form, a church building, or to make extraordinary repairs upon such buildings;
- (k) any other major change to the purpose and usage of all Parish property;
- (l) other transactions as determined from time to time by the Archbishop.

- 6.3 For the above acts the Parish Priest must first convene the Parish Finance Council and receive their consent. To fulfil their duties responsibly, the Parish Priest must ensure the members of the Council are fully informed before convening the Council.
- 6.4 Once this has been received, the Parish Priest must seek written permission from the Archbishop.
- 6.5 For school projects, following the approval of the School Board, the Parish Pastoral Council, the Parish Priests and the Principal make application via SACCS which provides advice to the Archbishop through the Director of Catholic Education Office.
- 6.6 Before the Archbishop can give his written consent, he must receive the consent of the College of Consultors and the Diocesan Finance Council.
- 6.7 Parish Priests act invalidly if they perform acts of extraordinary administration without prior written permission of the Archbishop. Without this permission, the action is invalid at Canon Law and perhaps also in the civil forum as well.

7. **ALIENATION**

- 7.1 Alienation, simply defined, is the transfer of assets or rights over assets from one person to another with or without compensation. Normally, this will be through the sale of assets, but can also encompass acts like mortgage, renting, leasing and gifting.

Whenever the value of goods being alienated exceeds the sum determined by law, certain specific permissions are required.

- 7.2 In November 1984 the Australian Catholic Bishops Conference determined the minimum and maximum sums in relation to alienation.
- (a) Proposed acts of alienation by a Parish in excess of the minimum sum require the same permissions as for acts of extraordinary administration as follows:-
 - (i) the Parish Priest must first convene the Parish Finance Council and receive their consent;
 - (ii) once this has been received, the Parish Priest must seek the written permission of the Archbishop; and
 - (iii) before the Archbishop can give his written consent, he must receive the consent of the College of Consultors and the Diocesan Finance Council.
 - (b) Where such proposed acts are in excess of the maximum sum, the Archbishop must also seek the permission of the Holy See.
- 7.3 The minimum and maximum amounts for alienation are indexed at 30 June each year in accordance with the CPI rate. Appendix C summarises the current alienation amounts.
- 7.4 In addition, the Archbishop has determined that for alienation at Parish level for less than the minimum sum, the Parish Priest is required to consult with the Parish Finance Council before the proposed act.
- 7.5 Parish Priests act invalidly if they otherwise alienate Parish goods without the specified involvement of the Parish Finance Council and permission of the Archbishop and the Holy See when required.
- 7.6 There are established Archdiocesan policies for alienation and purchase of Parish property. Details of current policies can be obtained from Archdiocesan Financial Services.

8. LEASES

- 8.1 In November 1984 the Australian Catholic Bishops Conference also determined which leasing out of Parish assets required special permissions.
- For leases for periods in excess of nine (9) years, the same permissions as for acts of extraordinary administration are required as follows:-
- (a) the Parish Priest must convene the Parish Finance Council and receive their consent;
 - (b) once this has been received, the Parish Priest must seek the written permission of the Archbishop; and
 - (c) before the Archbishop can give his written permission, he must receive the consent of the College of Consultors and the Diocesan Finance Council.
- 8.2 The Archbishop has determined that for leases for periods greater than three (3) years but less than nine (9) years, the Parish Priest requires the consent of the Parish Finance Council and the Archbishop.

- 8.3 In addition, the Archbishop has determined that for leases for periods of three (3) years or less that the Parish Priest must consult the Parish Finance Council.
- 8.4 Parish Priests act invalidly if they lease Parish assets without first obtaining the appropriate permissions.
- 8.5 Civil law requires that all leases are signed by the Archbishop or his delegate.

APPENDIX A - POTENTIALLY RELEVANT ACTS OF PARLIAMENT

APPENDIX B - PARISH PRIEST ADMINISTRATIVE RESPONSIBILITIES

APPENDIX C - ALIENATION UPDATE

LEGAL COMPLIANCE OBLIGATIONS

As a contractor, as an employer of staff, as a building lessor, and as a supplier of services, a Parish/Agency faces a number of legal responsibilities under a variety of federal and state laws and at common law. For example:-

LEGISLATION	OBLIGATIONS
Building Act 1972 and Regulations	Stipulates the building standards.
Disability Discrimination Act 1992 (C/Wealth)	Prohibits discrimination on the grounds of physical, intellectual, psychiatric, sensory, neurological or learning disabilities, physical disfigurement, presence in body of disease causing organism (eg HIV, Hepatitis B or C viruses) with respect to:- <ul style="list-style-type: none"> ▪ Employment ▪ Education ▪ Access to premises ▪ Provision of goods, services and facilities
Occupational Health, Safety and Welfare Act 1986 (and Regulations) Workers Rehabilitation and Compensation Act 1986	Requires an employer to exercise a legal duty of care to ensure that each employee, whilst at work, is safe from injury and risks to health. The employer also carries legal obligations with respect to matters such as workplace consultative arrangements, notifiable injuries, maintenance of health and safety records according to the Catholic Church Safety Manual under its Exempt Licence (1987).
Privacy Act 1988 Privacy Amendment (Private Sector) Act 2000	Regulates the way private sector organisations, including churches, non-government schools and systems, handle personal information of individuals. Ensures that an organisation deals with such information in a responsible manner. Special protection also exists for personal information that is deemed sensitive information, that is information about a person's ethnic origin, political opinions, membership of a political association, philosophical or religious beliefs and/or affiliations, membership of a trade union or professional association, as well as sexual preferences, criminal record and/or other health information.
Collections for Charitable Purposes Act 1939	Control of persons soliciting money or goods for certain charitable purposes.
Racial Vilification Act 1996	Prohibits certain conduct involving vilification of people on the grounds of race.
SA Equal Opportunity Act 1984	Prohibits discrimination on the grounds of sex, marital status, sexuality, pregnancy, in respect of:- <ul style="list-style-type: none"> ▪ Work and work related land, good, services; ▪ accommodation and education; ▪ certain exemptions apply to Religious Bodies.

Racial Discrimination Act 1975 (C/Wealth)	Prohibits discrimination on the grounds of race, colour, descent, national extraction or ethnic origin with respect to:- <ul style="list-style-type: none"> ▪ Employment ▪ Provision of goods and services
Sex Discrimination Act 1984 (C/Wealth)	Prohibits discrimination on the grounds of sex, marital status, pregnancy, family responsibility (dismissal only), sexual harassment with respect to:- <ul style="list-style-type: none"> ▪ Employment ▪ Employment Agencies ▪ Education ▪ Goods, services and facilities.
Taxation Law (e.g. GST, Income Tax Assessment, Fringe Benefits Tax Assessment Act)	With respect to PAYG Tax, Fringe Benefits Tax and other taxation law, the legal obligations an employer face include:- <p>To submit Business Activity Statements as required and to pay tax in accordance with legal obligations;</p> <p>To keep records which record and explain all financial transactions for seven years after completion of the transaction (or 5 years in the case of FBT);</p> <p>To collect Employment Declaration forms from each employee;</p> <p>To deduct tax from salary or wages paid to each employee;</p> <p>To pay the deductions from the Tax Office;</p> <p>To give each employee their group certificate (payment summaries) at the end of each financial year or earlier when employment ceases;</p> <p>To deduct Higher Education Contribution Scheme (HECS) and/or Child Support payments where required.</p>
Children's Protection Act 1993	Provides for the care and protection of children and to do so in a manner that maximises a child's opportunity to grow up in a safe and stable environment and to reach his or her full potential.

PARISH PRIEST ADMINISTRATIVE RESPONSIBILITIES

A brief summary of these responsibilities of administration is as follows:-

- | | | |
|-------------|---|------------------|
| 1. | To act within the limits and manner of ordinary administration, except where the Archbishop's written permission permits otherwise. Without permission, the act is invalid. | Canon 1281 §1 |
| 2. | To arrange adequate insurance for Parish assets and risks. | Canon 1284 §2 1° |
| 3. | To ensure that all relevant civil law is complied with in relation to Parish property. | Canon 1284 §2 2° |
| 4.
3°-4° | To attend carefully to the wishes of the founder or donor of money or goods to the Parish. | Canon 1284 §2 |
| 5. | At the proper time, to make repayments of principal and interest payments on loans. | Canon 1284 §2 5° |
| 6. | To invest surplus monies for the benefit of the Parish. | Canon 1284 §2 6° |
| 7. | To keep accurate records of income and expenditure. | Canon 1284 §2 7° |
| 8. | To draw up an account of their administration at the end of each year. | Canon 1284 §2 8° |
| 9. | To submit each year to the Archbishop an account of their administration. | Canon 1287 §1 |
| 10. | To securely preserve and archive all records relating to Parish assets. | Canon 1284 §2 9° |
| 11. | It is earnestly recommended that Parish Priests draw up each year a budget of income and expenditure. | Canon 1284 §3 |
| 12. | To observe civil laws in relation to contracts of employment. | Canon 1286 1° |
| 13. | To pay employees a just and honest wage in accordance with the Diocesan policy. | Canon 1286 2° |
| 14. | To render accounts to the faithful concerning the goods which the faithful have donated. | Canon 1287 §2 |
| 15. | To not institute or contest proceedings in a civil court in the name of the Parish without first obtaining the written permission of the Archbishop. | Canon 1288 |

ALIENATION UPDATE

Effective 30 June 2003

<i>Alienation Amounts \$\$</i>	<i>Parish Priest Responsibilities</i>	<i>Requirements before Archbishop can give consent</i>
Up to \$21,153 (minimum sum)	Parish Priest must: <ul style="list-style-type: none"> ▪ Consult Parish Finance Council 	N/A
\$21,154 to \$4.230m	Parish Priest must obtain consent from: <ul style="list-style-type: none"> ▪ Parish Finance Council ▪ Archbishop 	Archbishop must obtain consent from: <ul style="list-style-type: none"> ▪ College of Consultors ▪ Archdiocesan Finance Council
Over \$4.230m (maximum sum)	Parish Priest must obtain consent of: <ul style="list-style-type: none"> ▪ Parish Finance Council ▪ Archbishop 	Archbishop must obtain consent from: <ul style="list-style-type: none"> ▪ College of Consultors ▪ Archdiocesan Finance Council ▪ Holy See
ALSO Any good donated by vow or any objects which are especially valuable for artistic or historical reasons (Canon 1292, §2)	Parish Priest must obtain consent of: <ul style="list-style-type: none"> ▪ Parish Finance Council ▪ Archbishop 	Archbishop must obtain consent of: <ul style="list-style-type: none"> ▪ College of Consultors ▪ Archdiocesan Finance Council ▪ Holy See

Leases of Ecclesiastical Goods

Leases for period of three (3) years or less	Parish Priest must: <ul style="list-style-type: none"> ▪ Consult Parish Finance Council 	N/A
Leases for period greater than three (3) years but less than nine (9) years	Parish Priest must obtain consent from: <ul style="list-style-type: none"> ▪ Parish Finance Council ▪ Archbishop 	Archbishop acts alone in giving consent
Leases for periods in excess of nine (9) years	Parish Priest must obtain consent of: <ul style="list-style-type: none"> ▪ Parish Finance Council ▪ Archbishop 	Archbishop must obtain consent from: <ul style="list-style-type: none"> ▪ College of Consultors ▪ Archdiocesan Finance Council

Approved amounts for Alienation of Temporal Goods of the Church (Canon 1292, §1) are indexed at 30 June each year in accordance with the annual rate of inflation i.e. %Consumer Price Index: All Groups Index Numbers Weighted Average, Eight Capital Cities+as published by the Australian Bureau of Statistics. The Australian Catholic Bishops Conference issues revised amounts annually (August). For the current amounts please call the Archdiocesan General Secretary on telephone (07) 3224 3231.