

CATHOLIC DIOCESE OF BUNBURY



Parish Administration Handbook

Third Edition as at 1 January 2020

Foreword

The Catholic Diocese of Bunbury Parish Administration Handbook was originally written in July 2003. by a special committee of the Council of Priests and the Diocesan Finance Administrator, in consultation with Priests, Parish Administrators, Parish Finance Committee Members and Staff.

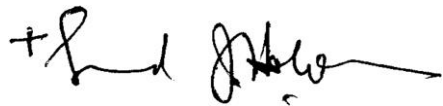
In 2013 and 2019, Parish Finance Committees were invited to provide input into the review of parish finance statutes and the rewriting of the 2003 Handbook.

As a result, this third edition of the Handbook continues to represent a wide consensus across the Diocese on the principles and practices of parish administration for all parishes to observe.

The Handbook serves as a reference manual for parishes and as an induction tool for new members of Parish Finance Committees. It clarifies financial and administration requirements. Reference to these policies and procedures will assist with creating an accountable and responsive parish.

Thank you for being part of the administration of your parish.

God Bless,

A handwritten signature in black ink, appearing to read 'Gerard J Holohan', with a small cross symbol to the left of the first letter.

The Most Reverend Gerard J Holohan
Bishop of Bunbury

Table of Contents

Foreword.....	2
Table of Contents.....	3
Introduction and Background	4
Definitions	5
Parish Administration	7
Parish Finance Committees	11
Parish Income and Expenditure	13
Budgeting and Financial Reporting	16
Collections, Assessments and Co-responsibility	19
Risk Management and Insurance.....	23
Land, Buildings and Parish Goods	29
Priests' Income	31
Priests' Benefits and Allowances.....	34
List of Appendices.....	40

Introduction and Background

1. The aim of this Handbook is to provide all parishes throughout the Diocese of Bunbury with guidelines on parish administration and management, including the administration of parish goods. These guidelines should be viewed as a minimum for each parish to follow.
2. They should be read in conjunction with the Parish Finance Committee Statutes of the Diocese of Bunbury, and the Code of Canon Law

Definitions

3. **Administration** – The direction and management of goods, property, and activities for the achievement of the mission of the Parish.
4. **Parish Administrator** – The person responsible to the Bishop of the diocese for the administration of the parish, usually the Parish Priest, unless someone other than a priest has been appointed for this purpose by the Bishop.
5. **Bishop** – The Roman Catholic Bishop of Bunbury, to whom is entrusted with the care of the Diocese of Bunbury and possesses all the ordinary proper and immediate power which is required for the exercise of his pastoral office.
6. **Catholic Church Insurances (CCI)** – The insurance company owned by the Church and established to provide insurance and risk management products to the Church and Religious Institutes in Australia.
7. **Catholic Development Fund** – The investment vehicle established to support the works of the various apostolates (or pastoral activities) of the diocese, including the building of schools, churches and presbyteries. The Catholic Development Fund receives investments and deposits, and invests those deposits according to the Funds constitution.
8. **Civil Law** – The law of the Commonwealth or a State of Australia, as distinct from the canons of the Code of Canon Law, the law of the Catholic Church, promulgated in January 1983.
9. **Code** – The abbreviation for the Code of Canon Law of the Catholic Church.
10. **Diocesan Office** – The institution and persons who assist the Bishop with the administration of the diocese, (especially in supporting pastoral activity, in providing for the administration of the diocese and in exercising his judicial power.)
11. **Diocese** – A portion of the People of God which is entrusted to the pastoral care of the diocesan Bishop.
12. **Ecclesiastical goods** – All temporal goods which belong to the diocese, the parishes and other public juridical persons within the diocese.
13. **Extraordinary acts of administration** – Decisions and actions which, because of their nature, importance, or financial value, exceed the limits specified in the Parish Finance Committee Statutes, and so require the consent of the Bishop of the diocese through the Diocesan Resources Committee.
14. **Diocesan Financial Administrator** – The person appointed by the Bishop, after consultation with the Diocesan College of Consultors and the Diocesan Finance Council, to administer the goods of the diocese under the Bishop's authority, and to oversee under the Bishop's authority the administration of parish goods.
15. **Diocesan Finance Council** – A Council composed of at least three members of the faithful, and appointed by the Bishop. Members need to be knowledgeable in business affairs and the civil law and of outstanding integrity, for the purpose of assisting the Bishop in his duties of canonical stewardship over diocesan property.

16. **Diocesan Resources Committee** – A committee composed of at least three members of the faithful, knowledgeable in financial affairs, property investment and development, surveying, town planning and project management and related fields, and who are of outstanding integrity. The purpose of the committee is a resource for parishes to assist them with their administration and to advise the Bishop through the Diocesan Financial Administrator on projects requiring major expenditure in excess of the limit set in the Parish Finance Statutes.
17. **Lease** – Transfer of a property by an owner to a tenant, giving right to possess the property for a stated period of time, in exchange for rent.
18. **More important acts of administration** – A category of more significant acts by a Parish Administrator that have been determined by the Parish Finance Committee Statutes, promulgated by the Bishop of the diocese.
19. **Ordinary** – The Diocesan Bishop who has been entrusted with the care of the diocese as is also the Vicar General.
20. **Ordinary administration** – administrative acts that are considered to be necessary for the ordinary daily operation and maintenance of the financial resources and property of the parish.
21. **Parish** – A community of those incorporated in Christ through baptism, constituted as the people of God, who practice their faith and whose pastoral care is entrusted to the Parish Priest under the authority of the Bishop.
22. **Parish Finance Committee** – A group of parishioners appointed in accordance with the Parish Finance Committee Statutes who assist the Parish Administrator by providing counsel in regard to the financial and administrative matters of the parish.
23. **Parish Finance Committee Statutes** – The financial and administrative regulations, in addition to those of the Code of Canon Law, which have been issued by the Bishop for parishes, and which implement the code.
24. **Parish Pastoral Council** – A group of parishioners who assist the parish administrator with all those things that pertain to pastoral works (as compared to finance and administration) of the parish, especially by studying and proposing practical solutions to pastoral issues and problems.
25. **Priest** – The ordained person responsible to the Bishop of the diocese for the spiritual care of the people he is entrusted. Also known as Parish Administrator.
26. **Vicar General** – A priest who assists the Bishop with his responsibilities, towards the entire diocese, and who is endowed with ordinary power according to canon law and any special mandates from the Bishop.

Parish Administration

Church Law and Civil Law

27. The Church operates in two spheres. The first the church sphere, and the second, the Commonwealth and State governmental sphere. Each sphere has its particular legislation. In the church sphere, it is the canons of The Code of Canon law. In the Commonwealth and State government spheres, it is civil law. At times the requirements of these laws can be the same; however, on other occasions, there are significant differences between the two.

The Person in Charge of Administration

28. The general principle is that the Bishop is responsible for the administration of the diocese, and the Parish Priest is responsible for the administration of the parish.¹ The Bishop may entrust the administration of the parish to another person who is not a Priest, but must appoint a priest to be ultimately responsible for the pastoral care of the parish.²
29. The Bishop is responsible for administering the goods belonging to the diocese³ while the Parish Administrator is responsible for those belonging to the parish.⁴
30. The Bishop is to supervise carefully the administration of all the goods which belong to the parishes, and to ensure the effective administration of church goods by issuing Parish Finance Committee Statutes.

Types of Administration

Ordinary Administration

31. The Code distinguishes between those acts which a Parish Administrator, as defined Church law, may carry out personally, without having to refer continually to the Bishop or his delegate. These are called acts of ordinary administration.⁵ The costs involved in these acts are below the amount specified in the Parish Finance Statutes.
32. Acts of ordinary administration usually are routine, and occur on a repetitive basis. Examples include the payment of bills, the distribution of salaries and stipends, banking of receipts and ordinary repairs to property. The Parish Administrator needs no explicit permission from the Bishop to perform these acts, provided the requirements specified in the Parish Finance Committee Statutes have been observed.

Extraordinary Administration

33. Acts of extraordinary administration are those which cost more than the limit set in the Parish Finance Statutes. These acts require specific written permission from the Bishop before they can be carried out.

¹ Canon 1279

² Canon 517 §2

³ Canon 393

⁴ Canon 532

⁵ Canon 1281 §1

34. Parish Administrators cannot act beyond the limits of ordinary administration on their own authority. Failure to obtain prior written permission from the Bishop renders the proposed act of extraordinary administration invalid. Those who fail to receive written permission are liable personally for any costs involved.
35. Before the Parish Administrator seeks this permission, he or she must consult the Parish Finance Committee to seek its advice regarding the proposed action. Where appropriate, he or she may also have to consult with the Parish Pastoral Council. This may prove both prudent and beneficial. In fact a Parish wide consultation may at times be very helpful in enlisting support for an administrative matter of great importance even though this is not required by these Statutes or Canon Law.
36. Acts of extraordinary administration usually are specific acts, such as the purchasing of property, major repairs, or any act which would involve acts exceeding the amount specified in the Parish Finance Statutes.

Duties of the Parish Administrator

37. The Parish Administrator is the one appointed by the Bishop to administer a parish, including its financial administration. He or she exercises decision making power that will affect the future well being and development of the parish.
38. The following lists the expectations of the Parish Administrator in the financial administration of a parish;
 1. The Parish Administrator is to prepare, sign and update annually a detailed inventory of all parish property and assets. This list should be detailed, and also include a description of all movable and immovable goods of financial or cultural value, along with all the material holdings of the parish. One copy of this inventory is to be kept at the parish and a second is to be sent to the Diocesan Finance Administrator.⁶
 2. The Parish Administrator is bound to fulfil their duties with the diligence of a good householder.⁷ Consequently they must;⁸
 - take care of the goods entrusted to their care, making sure that nothing is in any way lost or damaged;
 - see that proper insurance policies are in place to meet the needs of the parish;
 - take care that the ownership of church goods is safeguarded through valid methods in civil law (e.g. drafting and registering lease or rental agreement of parish property or goods);
 - observe the prescriptions of the Code of Canon Law, civil laws and the Diocesan Parish Finance Committee Statutes, and take special care that the Church is not harmed through any failure to observe the requirements of civil laws;
 - calculate accurately and collect all revenues when they are legally due, safeguard them once collected, and apply them according to the intention of the parish or according to Parish Finance Committee Statutes;
 - pay the interest on loans when it is due, and take care that the capital debt itself is repaid in due time;

⁶ Canon 1283

⁷ Canon 1284 §1

⁸ Canon 1284 §2

- with the written consent of the Bishop, invest any surplus funds which can be profitably allocated for the benefit of the parish;
 - keep well ordered books of receipts and expenditures;
 - draw up a report of the administration of parish income and expenditure at the end of each financial year;
 - arrange, and keep in a suitable and safe archive, the documents and records of the parish, and, where required, forward copies to the Diocesan offices.
3. The Parish Administrator must be present at all meetings of the Parish Finance Committee.⁹
 4. The Parish Administrator acts, assisted by the Parish Finance Committee, according to the Parish Finance Committee Statutes issued by the Bishop of the diocese.¹⁰ This includes the following responsibilities:
 - Cause each financial year the preparation of a budget of annual income and expenditure.
 - Cause, at least annually, the preparation of an account of revenue and expenditure.
 - Consult with and seek advice from the Parish Finance Committee on the management and administration of parish finances.
 - Consult the Parish Finance Committee on any act of extraordinary administration.
 - Seek the written approval of the Diocesan Resources Committee for any act of extraordinary administration through the Diocesan Finance Office.
 - Consult the Parish Finance Committee on more important acts of ordinary administration.
 - Consult the Parish Finance Committee on significant changes to financial administration.
 - Consult the Parish Finance Committee before making any transaction, which could worsen the financial condition of the parish.
 - Consult the Parish Finance Committee on all areas of parish finance policy.
 - Consult the Parish Finance Committee on the financial costs before completing parish strategic planning.
 - Give permission in writing for fund raising activities, and ensure funds raised are applied to the purpose for which they were raised.
 5. The Parish Administrator is, encouraged to contribute, within the parish budget, to the needs of the poor and other apostolic works of the Church.¹¹
 6. The Parish Administrator is to observe meticulously all civil laws pertaining to employment and social order, such as employment conditions, the registration of employees for Pay As You Go (PAYG) Withholding Tax, workers compensation, superannuation, other benefits and taxes.¹²
 7. The Parish Administrator must present to the Bishop an annual financial report.¹³

⁹ Canon 537

¹⁰ Canon 1279 §1

¹¹ Canon 1285

¹² Canon 1286

¹³ Canon 1287 §1

8. The Parish Administrator is to give to parishioners, at least annually, an account of the parish income and expenditure.¹⁴
9. The Parish Administrator is neither to initiate nor contest a lawsuit on behalf of the parish in a civil court without prior written permission of the Bishop.¹⁵

The Diocesan Financial Administrator

39. In every diocese, the Bishop is to appoint the Diocesan Financial Administrator who is to be expert in financial affairs and absolutely distinguished for honesty.¹⁶ It is for the Diocesan Financial Administrator to administer the goods of the diocese under the authority of the Bishop, in accordance with the budget determined by the Diocesan Finance Council and to meet the expenses which the Bishop has authorised from the income of the diocese.¹⁷
40. In addition to these direct responsibilities, the Bishop of the Bunbury diocese has delegated his duty of supervising the administration of goods belonging to the parishes¹⁸ to the Diocesan Financial Administrator.
41. Parish Administrators and members of the Parish Finance Committees are encouraged to contact the Diocesan Financial Administrator for assistance and support.

¹⁴ Canon 1287 §2

¹⁵ Canon 1288

¹⁶ Canon 494 §1

¹⁷ Canon 494 §3

¹⁸ Canon 1278

Parish Finance Committees

Introduction and Background

42. Each parish is required by the Code of Canon Law to have a Parish Finance Committee to assist the Parish Administrator with their administrative duties.¹⁹
43. Independent of the Parish Pastoral Council, which is concerned with the pastoral responsibilities of the parish, the Parish Finance Committee assists the Parish Administrator with the administration of parish goods. The roles of these parish bodies are distinct, and each must be careful to protect its proper responsibilities should they collaborate together for any specific purpose.
44. The Parish Finance Committee is composed of parishioners who are chosen and appointed according to the Parish Finance Statutes issued by the Bishop. These statutes further specify its role.
45. The Parish Finance Committee is a collaborative structure, consultative in nature and requires the presence of the Parish Administrator for the validity of its proceedings. It provides the Parish Administrator with valuable insight and advice, so that he or she might act more effectively in the interests of the parish. There is a very strong implication in the Code of Canon Law that the Parish Administrator would be at the very least imprudent to act, without very good reason, against the advice given, especially if it were unanimous.
46. The Church does not favour acts of financial administration by a single Parish Administrator acting alone. This is particularly true where the Parish Administrator is called upon to fulfil many other responsibilities.
47. The need for financial, civil law and canonical expertise is critical in a complex modern world. Where the relevant expertise cannot be found at parish level it will be necessary to draw on the expertise of the Diocesan Office whose financial officers are available to Parish Finance Committees.

Responsibilities of the Parish Finance Committees

48. Whilst always operating under the direction of the Parish Administrator, the Parish Finance Committee bears a great deal of responsibility for the proper administration of the finances of the parish. The very existence of the Parish Finance Committee makes it clear that the Parish Administrator should not administer the goods of the parish in isolation.
49. The committee should comprise a minimum of three members, including the Parish Administrator. The number of members should be commensurate with the size of the parish. Nevertheless it does not need to be large.
50. It is responsible for the annual preparation of the parish budget in accordance with the direction given by the Parish Administrator, and for an annual review of the parish financial report.
51. A team approach should be taken in preparing the parish budget, thus creating a spirit of cooperation amongst finance committee members. This creates a degree of ownership for the management and administration of the finances. In parishes with more than one Mass Centre, the parish budget should be based on the priorities of the parish as a whole, and not just the largest Mass Centre.

¹⁹ Canon 537 & 1280

52. The Parish Administrator, in consultation with the Parish Pastoral Council, should undertake a regular, if not annual, review of parish needs and priorities, and share their vision with the Parish Finance Committee.
53. The final responsibility for preparing the budget for presentation to the Parish Administrator rests with Parish Finance Committee. In reviewing the annual budget, it may be involved not only in allocating funds but also in making recommendations regarding fund raising.
54. The Finance Committee is to examine carefully the annual financial report of the parish. As the chief financial advisors to the Parish Administrator, they should call to his or her attention any matters that seem to need more immediate attention, such as consistent over spending in a particular area of the budget. They should also raise any concerns for the long term financial welfare of the parish if deficit spending occurs, or if surplus funds appear to be in question.
55. The Parish Finance Committee should also assist the Parish Administrator in preparing their required public financial accounting report to the parishioners.
56. The Parish Finance Committee is an important advisory group to the Parish Administrator as it assists him or her in their pastoral office.
57. The Parish Administrator is to consult the committee when the law so requires.²⁰ Otherwise he or she may be liable to an action for damages in Canon Law, even if their actions are valid in civil law.

Parish Finance Committee Statutes

58. The Bishop establishes additional laws which, along with the Code of Canon Law, govern the appointment of the Parish Finance Committee and the conduct of its affairs in the administration and management of the parish. In the event of any conflict or inconsistency between these Statutes and the Code, the Statutes shall prevail to the extent of the conflict or inconsistency.
59. These statutes ought to be seen as enabling the Parish Administrator to better fulfil his or her charge of overseeing the administration of the parish and its assets.
60. The Diocese of Bunbury Parish Finance Committee Statutes are shown at (Appendix A).

²⁰ Canon 127

Parish Income and Expenditure

Income

61. Parishioners have an obligation to provide for the needs of the parish so that the parish has available to it the necessary income for its pastoral mission and proper administration.²¹
62. All parishes in the diocese are expected to take up two collections at each weekend Mass. Collections for each parish are as follows.

First Collection

63. The first collection goes towards the support of the Parish priest or Parish Administrator. In all parishes where the Parish Administrator receives the approved stipend, the first collection shall be deposited into the Parish Working Account.

Second Collection

64. The second collection is made up of planned giving envelopes and loose money. All parishes are expected to encourage planned giving as part of the income they receive from parishioners. In all parishes, the second collection shall be deposited into the Parish Working Account.

Fund Raising

65. Fund raising is an important part of the income of each parish. Fundraising activities undertaken by parishes throughout the diocese include:
 - Raffles
 - Cake Stalls
 - Christmas Hampers
 - Garage Sale
 - Cattle Schemes
 - Event Catering
 - Viticulture Harvesting
 - Purchase and resale of firewood
 - Dinners and Social Events
 - Quiz Nights
 - Crop sales
66. The Diocesan Parish Finance Committee Statutes governing fund raising activities must be observed.²²
67. Groups or individuals within a parish must seek permission of the Parish Administrator to raise funds. This permission must be given in writing.
68. This is to minimize the possibility of misrepresentation, fraud, exploitation of generosity, impolite sales pitches and interference with the effectiveness of other fundraising by the parish. Fund raising for schools should be coordinated with Parish fundraising initiatives.

²¹ Canon 222 §1 and 1260

²² Canon 1265

69. The administration of funds raised is the ultimate responsibility of the group or individual with the written permission to raise them. The group or individual should do so for the purpose stated to donors.
70. In addition to good administration, there must always be accurate and transparent financial reporting of any fund raising activities. This is part of good stewardship.

Expenditure

71. Normal expenditures appropriate to the Parish working account are as follows;
 - Priest's stipend or supply
 - Wages and Salaries of parish staff
 - Gas, electricity and water charges.
 - All insurances.
 - Council rates and taxes.²³
 - Telephone rental and standard internet modem connection charges related to parish work. (Calls which are not related to their ministry are the personal responsibility of the Parish Administrator.)
 - Standard furniture fixtures and fittings including bedding and crockery.
 - Repairs and maintenance.
 - Reasonable fuel costs
 - All church building expenditures
 - Diocesan assessments and motor vehicle scheme contribution
 - Candles and Piety stall stock
 - Parish office equipment
 - Health Insurance contribution.
72. The parish must seek the approval of the Bishop through the Diocesan Resources Committee for any extraordinary expenditure in excess of the limit set in the Parish Finance Statutes.

Bank Accounts

73. All parish bank accounts are to be held with the Catholic Development Fund. Permission to operate a parish bank account with any other financial institution must be approved by the Diocesan Financial Administrator.
74. Each parish with a Priest receiving the stipend, shall have at least two bank accounts as follows;
 1. [Name of Parish] Working Account and;
 2. [Name of Parish] Presbytery Account.
75. Parishes may also establish a third bank account for the depositing of funds surplus to the parish's immediate needs. This account shall be called [Name of Parish] Investment Account. Parishes are encouraged to keep the number of bank accounts to a minimum.

²³ Church and Presbytery land is exempt from Council Rates

76. Parishes with more than one Mass Centre shall make arrangements with each Mass Centre to bank their income into the Parish Working Account. Likewise, expenditure for each Mass Centre will be made from the same Parish Working Account.
77. Parish affiliated clubs, societies and agencies e.g. ladies committee, choir group etc. may establish their own bank accounts with their own signatories. These groups are requested to establish their bank account with the Catholic Development Fund.

Account Signatories

78. All parish accounts are to each have three (3) signatories, and every account must be signed by two signatories. One of the signatories on each account must be the Parish Administrator. Ordinarily the Parish Administrator and one other signatory would sign each cheque or authorise each account transaction. It is recommended the other two signatories be the Chairperson and Treasurer of the Parish Finance Committee. All signatories must be members of the Parish Finance Committee. However where the parish has an employee who performs the bookkeeping function of the parish, the employee may also be a signatory.
79. Signatories should be reviewed and updated annually.

Budgeting and Financial Reporting

Budgeting

80. Crucial to proper stewardship and good financial administration is the preparation by the Parish Finance Committee of a detailed budget for the coming financial year and the presentation of this budget to the Parish Administrator. The budget process is an important part of gaining an accurate overview of the financial health of the parish. It assists the parish to plan which projects they will attempt or which pastoral activities will be funded. Further, it allows the parish to forecast how much debt the parish can service if required.
81. The format for the budget should be presented similar to the parish financial statement. Key assumptions should also be included.
82. The budget should be prepared each year in April for approval by the 30th May. The purpose of this is to allow the communication of budget parameters to parish groups during June. The Diocese can assist Parish Finance Committees with the preparation of their budgets.

Financial Reporting to the Diocese

83. Parishes are required to comply with the reporting requirements to the diocese listed in the Parish Finance Committee Statutes.²⁴
84. The format for financial reporting is to be in accordance with the diocesan approved reporting format. This format can be prepared using standard diocesan prepared chart of accounts and the diocesan approved financial reporting software. Parishes are encouraged to prepare financial reports in columns expressing:
 1. Year to date actual (actual income and expense)
 2. Year to date budget
 3. Variance of year to date actual versus budget
 4. Annual Budget
85. Such a format will enhance the analysis of the financial statements by the Parish Finance Committee throughout the year.

Financial Reporting to Parishioners

86. The Parish Administrator is to render to parishioners, at least annually, a report prepared by the Parish Finance Committee showing parish income and expenditure.²⁵ This should be presented to parishioners in both oral and written form by the 31st August each year.
87. This report may be an abbreviated version of the reports prepared by the Parish Finance Committee for the diocese. To assist Parish Finance Committees with their financial reporting to parishioners the diocese has prepared a Parish Financial Report Template (Appendix B) which may be requested from the Diocese Finance Office. Parish Finance Committees should consider this guide as a minimum to report to their parishioners.

²⁴ Canon 1276

²⁵ Canon 1287

88. In addition to an annual report, the presentation of a six monthly report by 28th February each year is recommended. At the very least, parishioners should be informed in summary on the year to date progress for income and expenditure and any variances thereto every six months.
89. In addition to six monthly reporting, parishes are encouraged to publicise in the weekly bulletin the totals of 1st, 2nd, and any special collection from the previous weekend Masses. This should challenge parishioners to become more aware of their responsibility to support their priest(s) and parish. Providing a comparison between the actual collection and the budgeted amount for that week, as well as the year to date figures, is also encouraged.

Diocesan Approved Financial Reporting Software

90. Parish Finance Committee Statutes require Parishes to account for their income and expenditure using the Diocesan Approved Financial Reporting Software. The approved software is MYOB.

Inventory of property

91. A clear and accurate inventory of all goods which belong to the parish be they moveable or immovable within the church, presbytery and parish centre must be undertaken and updated annually²⁶. Upon the appointment of any new Parish Administrator this inventory should be updated to distinguish parish goods from the personal goods belonging to the Parish Administrator.
92. Within the context of Canons 1282-1284, the Bishop must require each Parish Administrator to take responsibility for good stewardship under oath. The Bishop is also required to see to it that the Parish Administrator completes the inventory of property belonging to the parish. Accordingly the Parish Administrator must;
 1. conduct the inventory;
 2. seek an estimate of the value of the property
 3. submit the results of the inventory to the Diocesan offices
 4. update the inventory as required.
93. The suggested Parish Inventory Record Template can be found at (Appendix C).

Methods of Raising Funds for the Diocese

94. Canon Law provides the bishop with the following ways of raising funds for the diocese.
 1. a seminary tax on parishes²⁷
 2. voluntary offerings of parishioners²⁸
 3. a tax on parishes for the needs of the diocese²⁹
 4. an extraordinary tax on parishes in the case of necessity³⁰
 5. special collections for diocesan, national or international projects³¹
 6. wills and bequests³²
 7. administrative fees for acts of executive power by the Pope³³
 8. judicial fees for the diocesan tribunal³⁴

²⁶ Canon 1283

²⁷ Canon 264

²⁸ Canon 1262

²⁹ Canon 1263

³⁰ Canon 1263

³¹ Canon 1266

³² Canon 1299

³³ Canon 1264

95. Traditionally the raising of funds for the diocese has been through parish assessments, co responsibility, CatholicCare and the Priests Welfare Foundation.

Statistics

96. Annual parish statistics are required from each parish by 31st January for the previous calendar year. The Parish Statistics Template (Appendix E) should be used for collation and return of these statistics.
97. Annual statistics on the number of people attending Mass each weekend should be collected by a head count at all masses on the last weekend in November or at another convenient time.

³⁴ Canon 1649

Collections, Assessments and Co-responsibility

Assessments and Extraordinary Collections

98. The Bishop has the responsibility for ensuring that there is an equitable distribution of Church goods within the diocese, keeping in mind also the needs of poorer dioceses. Canon Law incorporates this notion into the treatment of temporal goods and the Bishop's authority to set taxes. The needs of the church currently include;
1. Youth Ministry
 2. Centacare
 3. Seminary Training
 4. Support for Sick and Retired Priests
 5. Priests Long Service Leave
 6. WA Conference of Churches
 7. Marriage Tribunal
 8. Adult Faith Education
 9. Aboriginal Apostolate
 10. Rural Missions
 11. Catechesis
 12. Clergy conferences and retreats
 13. Permanent Diaconate
 14. Australian Bishops Conference
 15. Vocations

Parish Assessments

99. The Bishop has a right to impose on parishes a moderate assessment for the needs of the diocese.³⁵
100. Parishes are assessed annually in June of each year for the following 12 months. The assessment is payable by direct debit on a monthly basis from the parish working account
101. The assessment is calculated by a committee which is made up of three parish priests and is used for the needs of the diocese such as seminary training fees and support for sick and retired priests. Parishes with higher incomes are assessed at a higher rate (as a percentage of income) than parishes with lower incomes

Co-responsibility

102. The Bishop has a responsibility to ensure wealthier parishes support poorer ones.
103. This mutual concern for all parishes is achieved through the co-responsibility fund.
104. The fund is designed to support worthy pastoral initiatives which cannot be entirely funded by the poorer parish. The fund is supported by a 0.6% levy on the total income of each parish from the previous financial year. The co-responsibility levy is payable by the 28th February and 31st August each year by direct debit from the parish working account.

³⁵ Canon 1263

105. The allocation of co-responsibility funds is determined by the Council of Priests annually during their November meeting. Applications for funding should be received by the Council of Priests by 30th September each year.
106. The Council of Priests has developed criteria for the allocation of the co-responsibility fund to parishes. The criteria are;
 1. The activity should be a worthy pastoral project or initiative which cannot be entirely funded by the parish
 2. The project or initiative will be considered favourably if it benefits more than one parish.
 3. Any allocation will be towards the partial cost of the project.
 4. Routine maintenance does not qualify as funding from the co-responsibility fund.
 5. Exceptions to these criteria may be made in situations of genuine financial crisis.
 6. A sign of pastoral support for the establishment of a new parish

Voluntary Offerings

107. The Bishop also has authority to make direct appeals to individuals for various financial needs.³⁶
108. From time to time the parish may be asked for specific help in relation to a particular need or crisis. When this happens, parishioners may be asked to make a donation as they leave the church. These are called retiring collections.

CatholicCare Charitable Trust

109. The purpose of CatholicCare is to fund the welfare activities of the diocese. Its motto is "People helping People".
110. The Agencies covered by CatholicCare are Centrecare, Marriage and Family Services, Stella Maris, St John's Drug Team and other eligible agencies.
111. The main CatholicCare collection is the Annual Christmas Appeal. This occurs in the lead up to Advent and is coordinated by the Diocesan Finance Office. A further collection for CatholicCare is the annual 'Casuals for CatholicCare Day held in catholic schools during May.
112. The CatholicCare Foundation aims to collect larger funds which are invested in perpetuity with the investment income used to fund the welfare activities of the diocese.
113. CatholicCare is a registered Deductible Gift Recipient (DGR) with the Australian Taxation Office. Accordingly donations of two dollars (\$2.00) or more are tax deductible.

Priests Welfare Foundation

114. The purpose of the Priests Welfare Foundation is to assist the diocese to enhance the care provided to retired and sick priests. Its motto is "For the care of our Spiritual Fathers".
115. The main Priests Welfare Foundation collection is the Annual "Fathers Day Appeal". This occurs on the weekend of the first Sunday in September and is coordinated by the Committee of the Foundation.

³⁶ Canon 1262

116. The Priests Welfare Foundation aims to collect larger funds through bequeaths which are invested in perpetuity with the investment income used to enhance the care provided to retired and sick priests.
117. The Priests Welfare Foundation is a registered Deductible Gift Recipient (DGR) with the Australian Taxation Office. Accordingly donations of two dollars (\$2.00) or more are tax deductible.

Special Collections

118. The Bishop has the right to initiate special collections for specific parish, diocesan, national or international projects.³⁷
119. The Diocesan Finance Office administers several collections throughout the diocese. A number of other appeals and collections are run by other organisations from within the Australian Church.
120. The following is the list of special collections approved by the Australian Catholic Bishops' Conference.

The Good Friday Collection (Holy Places Collection)

121. This collection is taken up on Good Friday each year. The monies are to be sent to the Diocesan Office for forwarding on to the Holy Land Commissariat in NSW. Monies are due to the Diocesan office by the 31st May each year. This collection provides for the maintenance of the sacred places in the Holy Land, as well as for the welfare of Christian Arab minorities in the Holy Land.

The Peter's Pence Collection (Collection for the support and responsibilities of the Pope)

122. This is taken up on the Sunday closest to the feast of Saints Peter and Paul. It is for the support of the Pope and his works. The monies are to be sent forwarded to the Diocesan Office which forwards them to the Apostolic Nuncio in Australia who, in turn, forwards the money to the Pope in Rome. Monies for this collection are due to the Diocesan office by 31st July each year.

Project Compassion (Caritas)

123. This major collection is held during Lent each year and is to provide aid for poor and impoverished communities worldwide. The monies are to be forwarded direct to Caritas Australia. Monies are due to Caritas Australia by the 31st May each year.

Apostleship of the Sea (Stella Maris)

124. The collection for the Apostleship of the Sea takes place on Seafarers Sunday each year and is to help support the needs of seafarers during their stopovers in Australia. With the establishment of Diocesan Charitable Trust, this appeal will be incorporated under the Diocesan Charitable Trust Appeal. The monies are to be sent to the Diocesan Office which will forward them to the national Stella Maris office. Monies are due to the Diocesan office by the 30th August each year. This provides for the support of ministry to seafarers.

³⁷ Canon 1266

Immigration Appeal

125. This major collection is held during February each year and is to assist in the pastoral care of migrants and refugees in Australia. The monies are to be sent to the Diocesan Office which forwards them in turn to the ACBC. Monies are due to the Diocesan office by the 31st March each year.

World Mission Sunday (Catholic Missions)

126. The World Mission Sunday appeal is held on the third Sunday in October each year. The monies are to be sent to the Diocesan Director Catholic Mission. Monies are due to the Diocesan Director Catholic Missions by the 30th November each year.

Propagation of the Faith (Catholic Missions)

127. Propagation of the Faith appeal is run in all parishes on a nominated Sunday each year. The Missions Office will coordinate with individual parishes for the delivery of literature and collection envelopes to the parish, and then the collection of donations when the appeal is completed. This provides for the welfare of impoverished people throughout the world.

Wills and bequests

128. Another significant source of revenue for parishes and the diocese is that of wills and bequests.³⁸
129. One of the ways this revenue can be promoted is through the promotion of the church as a beneficiary in parishioners' Wills. To ensure the wishes of the donor is respected, and to avoid any confusion or misunderstanding as to the beneficiary, the correct terminology of the bequest is important. Parish Administrators should contact the Diocese for assistance.

Administration Fees

130. The Bishop can authorise an administrative charge on the occasions of marriage dispensations and other diocesan administrative services.
131. Fees for most of these administrative acts are not so much a source of revenue as a reimbursement for administrative expenses incurred by the diocese.
132. The list of approved administration fees is found in the Parish Payments and Fees Schedule (Appendix D).

Juridical Fees

133. A Regional Tribunal has been established for all the diocese of Western Australia and this is directed by the provincial Bishops with the Archbishop of Perth as Moderator. Fees for tribunal processes are published from time to time and are found in the Parish Payments and Fees Schedule (Appendix D).³⁹

³⁸ Canon 1299

³⁹ Canon 1649

Risk Management and Insurance

Risk Management

134. The Parish Administrator is responsible for the protection and preservation of resources of the parish.⁴⁰
135. It is their responsibility to ensure that the resources entrusted to their care are in no way lost or damaged. This includes, providing a safe and secure workplace and protecting the property, assets and people of the parish.
136. Recognising the importance of risk management is critical in ensuring continued compliance by the parish, the sustainability of the parish and improved delivery of its mission.
137. The best way to care for the resources of the parish is to create ownership of the risk management process by parish leaders and implement policies and procedures designed to prevent or at least minimise, loss or damage from occurring. With the advice of the Parish Finance Committee, the Parish Administrator should;
 1. Identify the key risks to the parish (What might happen?)
 2. Analyse the likelihood of the key risks and the controls in place to mitigate these risks (When might it happen?)
 3. Evaluate how best to prevent or minimise the risk occurring (Why might it happen?)
 4. Treat the risk (What can be done to prevent it happening?)
138. Examples of how to prevent loss or damage of parish resources include;
 1. Completing a property protection checklist, (e.g. security devices are fitted)
 2. Ensuring the Working with Children's Register is regularly updated
 3. Ensuring collection monies are secured, counted by more than one person and banked as soon as practicable.
139. The Parish Administrator should make sure that actions, or the inaction, of the parish does not give rise to criminal conduct or civil claims for damages. Examples include;
 1. Providing adequate lighting.
 2. Sign posting steps and slippery surfaces.
 3. Ensuring that all computer software is licensed and data is backed up daily.
 4. Following proper employment workplace practices.
 5. Infringing copyright.
140. Parish risk management policies, procedures and checklists have been prepared covering various areas including property protection, child protection and fraud prevention.

Property Protection

141. Parish Administrators must ensure they have in place property maintenance and inspection process to prevent loss of buildings, disruption to parish operations and loss of sensitive information.
142. The Property Maintenance & Safety Checklist (Appendix F) should be completed on at least an annual basis.

⁴⁰ Canon 1284

Child Protection

143. Parish Administrators must adopt the Safeguarding Program.
144. Parish Administrators must encourage the nomination of Safeguarding Officers in their parish.
145. Parish ministries providing services or offering activities involving the participation of children must adhere to the Safeguarding Handbook.
146. Parish Leaders, employees, volunteers and others in contact with children should be trained in the policies and procedures on how to promote a safe environment for children.
147. The Parish Administrator must appoint a Parish Working with Children Coordinator who will ensure the Working With Children (WWC) register for the parish is accurately maintained at all times.

Fraud Prevention

148. Parish Administrators must ensure they have in place fraud prevention systems, processes and procedures to provide structure and reasonable assurance that assets and records accurately reflect parish financial activities.
149. All transactions are to be authorised, recorded and reconciled in a timely manner and all assets and transactions are safeguarded by physical security measures and procedures.
150. Parish Administrators must ensure instances of actual, attempted or suspected impropriety are investigated and appropriate action taken.
151. Parish Finance Committees are to ensure appropriate and effective preventative internal control systems are in place for handling cash.

Insurance

152. Parish Administrators must ensure that proper insurance policies for the protection of goods against loss or damage are in place. They must also make certain that proper coverage against all potential risks to the parish is in place.
153. All parishes are required to insure through Catholic Church Insurances. Catholic Church Insurances is owned by the Catholic Dioceses and Religious Institutes in Australia. The major advantage of being Church owned is the guarantee of continuing cover regardless of the size or number of claims. No other insurer in Australia would give such a guarantee.
154. The annual insurance period is from 4.00pm on the 31st March each year to the same time the following year. This annual Insurance renewal is coordinated through the Diocesan Finance Office. The diocese pays the annual premiums on behalf of all parishes and then invoices each parish for their share of the premium. Direct debit authorities authorises the diocese to debit each parish for the annual premium.

155. Listed below is a summary of standard insurance policies for parishes.

Type of Policy	Description of Cover	Comments
Composite Risks Property Insurance	Covers buildings and contents on parish sites against loss or damage, as defined in the policy document. Exclusions apply. The policy also extends to provide cover for burglary, money, portable equipment, accidental damage and removal of debris.	The sums insured on buildings and contents should reflect the replacement value of the property or as otherwise agreed.
Public/Products Liability Insurance	Indemnifies the parish (The Roman Catholic Bishop of Bunbury) for legal liability to third parties for bodily injury, property damage and advertising liability occurring during the period of insurance and happening in connection with the Insured's business.	The policy is structured as a Master Policy in the name of the Roman Catholic Bishop of Bunbury. Limit of Liability is \$200 million for any one occurrence. The diocese allocates to all parishes the total Public Liability Premium using a methodology based on the number of Catholics in each parish, as determined by the latest Census, and the income of the parish.
Voluntary Workers Personal Accident Insurance	Covers accidental injury to volunteers of the parish whilst engaged in authorised voluntary work. The benefits are as follows; Capital Benefit \$100,000 Weekly benefits \$500 Medical, Dental and associated Expenses \$10,000	The cover does not apply to persons under 10yrs. Benefits are limited to a maximum of \$10,000 for persons over 80 years of age. A nil excess applies.

Type of Policy	Description of Cover	Comments
Professional Indemnity – General	Covering breach of professional duty by reason of any negligent act, error or omission including legal liability for libel, slander, loss of documents and any fraudulent, criminal or malicious act of an employee, agent or voluntary worker.	The policy is structured as a Master Policy in the name of the Roman Catholic Bishop of Bunbury. Limit of Liability is \$200 million for any one occurrence. The diocese allocates to all parishes the total Professional Indemnity Premium using a methodology based on the number of Catholics in each parish, as determined by the latest Census, and the income of the parish.
Officer's Liability & Diocese Reimbursement	Covers an Officer of the parish for any loss arising from any claim made against such Officer for any wrongful act committed or alleged to have been committed by such Officer.	The policy is structured as a Master Policy in the name of the Roman Catholic Bishop of Bunbury. Limit of Liability is \$200 million for any one occurrence. The diocese allocates to all parishes the total Officer's Liability Premium using a methodology based on the number of Catholics in each parish, as determined by the latest Census, and the income of the parish.
Fidelity Guarantee	Covers parish money, negotiable instruments, goods or other property against theft, embezzlement or misappropriation by employees, apprentices or any authorised voluntary worker engaged in the performance of honorary duties.	The policy is structured as a Master Policy in the name of the Roman Catholic Bishop of Bunbury. Limit of Liability is \$200 million for any one occurrence. The diocese allocates to all parishes the Fidelity Guarantee Premium using a methodology based on the number of Catholics in each parish, as determined by the latest Census, and the income of the parish.

Type of Policy Workers Compensation Insurance	Description of Cover	Comments
	Legislation requires that all employers insure their employees under the Workers Compensation and Injury Management Act 1981. Provides compensation for loss of wages and medical expenses for the duration of the injured workers' incapacity, which must be supported by a Medical Certificate.	Benefits payable are determined by legislation. Injury to an employee, giving rise to a potential claim, should be immediately notified to CCI. All paid parish workers must be properly covered for workers compensation. This can be done only if the individual is identified and recorded on the parish employee payroll maintained by the diocese in accordance with Pay As You Go Tax Withholding (PAYG). The workers' compensation policy does not cover individuals engaged and paid by Parish Administrators to undertake domestic duties for the Parish Administrator.
Fleet Motor Vehicle	Covers loss and or damage of vehicles caused by an accident or theft Includes third party property damage	Cover is for vehicles in the Diocesan Priests Motor Vehicle Scheme.
Special Risks	Cover for personal effects of priests including watches, sacred vessels, vestments, photographic and audio visual equipment, computers, sporting equipment and mobile phone.	Cover is for a sum insured of \$5,000 per priest with a limit of \$2,800 for any one item. Items valued over \$2,000 will require valuation, a receipt or proof of ownership.
Personal Accident – Priests	CCI offers a free Personal Accident Policy to all Australian Catholic Bishops and Diocesan Clergy. The policy covers events such as: Death; Loss of sight; Loss of use of limbs; Loss of hearing; Permanent Disablement and \$2000 cover for non-Medicare medical expenses. All events must be as a result of an accident.	Our maximum liability for all claims arising out of one occurrence and involving more than one person is \$100,000.

156. In addition to the above, there are optional insurance policies that are available to parishes (e.g. Employment Practices and Commuter Cover). Other insurance policies are also available to suit the special needs of the parish.
157. All enquiries regarding parish insurances should be directed to:

Catholic Church Insurance
PO Box 307
NORTHBRIDGE WA 6865

Phone: 9421 6000
Facsimile: 9421 6050
Freecall: 1800 011 028

Privacy Policy

158. Parish Administrators should ensure they comply with The Privacy (Private Sector) Amendment Act 2000 and the National Privacy Principles.
159. Parish Administrators should ensure parish staff and volunteers who come in contact with personal, sensitive or health information, are aware of their responsibilities under The Act.
160. Parishes should adopt a privacy policy, which expresses in plain language the Parish's policies on its management of personal information. A Parish Privacy Policy template is available at (Appendix G).

Land, Buildings and Parish Goods

Ownership

161. In civil law, all Catholic Church assets owned by the diocese or parishes is owned legally by the Bishop of Bunbury under the title of the “The Roman Catholic Bishop of Bunbury”, registered as a “Corporation sole” under the Roman Catholic Bunbury Church Property Act No. 28 of 1955. Titles are held at the Diocesan Office.
162. Any transactions of the diocese or of its parishes must take place under the seal of The Roman Catholic Bishop of Bunbury.
163. In Canon Law, all parish assets are owned by the parish.

Diocesan Resources Committee

164. The Bishop is ultimately responsible for the supervision of parishes in their administration of parish goods.⁴¹
165. Because of the complexities of the diocese and its organisational structure, the Bishop’s delegates this responsibility to the Diocesan Financial Administrator who exercises this supervision on behalf of the Bishop.
166. The Diocesan Resources Committee is a consultative body appointed by the Bishop to assist him, the Diocesan Financial Administrator and parishes in the best use of the land assets and to advise the Bishop, Diocesan Financial Administrator and parish on such matters. The Diocesan Resources Committee does this by attending to the implementation of policies approved by the Bishop. The Chairman of this committee is the Diocesan Financial Administrator.

Purchase or Sale of Land

167. Parish land assets are inherited as a result of parish investment initiatives. These assets offer the parish a means for resourcing present or future apostolate initiatives.
168. A parish has a responsibility to exercise good stewardship in the use of its land assets. It needs also to seek new sites or in constructing additions that will assist the future work of the Parish.
169. The role of the Diocesan Resources Committee is to assist parishes in evaluating the benefits and options associated with the buying, developing and or selling of land assets by parishes. It does this in accordance with the Guidelines and Procedures for the Purchase and Sale of Real Property (Appendix H).

Buildings

170. The Diocesan Resources Committee also supervises the construction, alteration, addition or renovation of buildings. This includes the church sanctuaries and other liturgical requirements. The Diocesan Resources Committee does this in accordance with the Guidelines and Procedures for Buildings (Appendix I).

⁴¹ Canon 1276 §1

Maintenance

171. Parishes are required to develop and maintain a yearly capital and maintenance program. This is a forecast of capital and maintenance planned to be undertaken by the parish each financial year. This will ensure that the assets of the parish are maintained in good working order. It will assist also with finance planning, and reduce the risk of parishes incurring unbudgeted capital and or maintenance expenditure. A Capital and Maintenance Program Template is shown at (Appendix J).
172. All parishes should budget for and arrange that a white ant inspection and treatment be conducted annually by a qualified and reputable pest management company.

Leasing Parish Property

173. The leasing of parish property, including real property, requires that a contract be entered into by the Bishop and another party. This contract grants exclusive possession of the parish property either moveable or immovable, or land for a specified period of time in exchange for some consideration or payment.
174. As a lease is a contract between the Bishop and a third party (the lessee), the Diocesan Financial Administrator will supervise all leases of parish property and goods on behalf of the Bishop. This is done in accordance with the Guidelines and Procedures for Leasing Parish Property (Appendix K).

Renting/Hiring Parish Property

175. Where the use of parish property is not exclusive, the use is considered a hire or rental contract. In this case the use may be for a few hours or on an infrequent and irregular basis, (e.g. hire the parish centre, rental of a meeting room or rent of a storeroom). It may not be for an extended period.
176. The Parish Administrator approves and administers all hire or rental contracts entered into involving parish property. This is done in accordance with the Guidelines and Procedures for Rental and Hire of Parish Property (Appendix L).

Priests' Income

Income

177. Parishes are required to provide for the needs of their Parish Administrators appropriately.⁴² The stipend is made up of three components to provide for their living, motor vehicle and personal needs.
178. From 1 July 2019 priests' personal stipends will be paid through the Diocesan payroll system to comply with the Australian Taxation Office requirements. Parishes automatically reimburse the Diocese by way of periodical payment authorities
179. The stipend payable to Priests is updated annually and listed in the Parish Payment and Fee Schedule (Appendix D).
180. Where the Priest receives an age pension, the parish is relieved of paying the full stipend to the Priest. However, if he is a member of the Motor Vehicle Scheme, the parish shall continue to contribute to the scheme and pay his fuel costs. If the Priest is not a member of the Motor Vehicle Scheme, the parish shall pay to the Priest, the amount otherwise paid to the Motor Vehicle Scheme, including the fuel allowance. This allowance may need to be greater in parishes which involve extensive travel by the priest.

Christmas and Easter Offerings (Dues) & 1st Collections

181. Christmas and Easter Offerings (also known as Dues) are an additional source of income for the Priest over and above the stipend. It is the Parish Administrator's responsibility to remind parishioners leading up to Christmas and Easter of this tradition as an expression of goodwill and appreciation. The Parish Administrator is responsible for ensuring that the adequate provision of specially marked envelopes for this purpose is provided in the pews for parishioners who do not have a planned giving envelope for this offering.
182. There should be two collections in Masses at Christmas and Easter. The first collection (including all Dues envelopes) will be for the benefit of the priest. The second collection will be for the maintenance of the parish.
183. The following announcement by the Commentator is to be made before each Mass. "There will be two collections during this Mass. The first will be for Father (or the Priests of the Parish where there is more than one), a Christmas/Easter expression for his ministry in our parish. Envelopes are still available for those who prefer to use them. The second collection will be for the upkeep of the parish."
184. Christmas and Easter Masses first collection monies must be counted and deposited into the Parish working account. This amount is then available to be transferred to the Presbytery Accounts with no tax implications. If the priest chooses to receive the first collection directly into his personal bank account this can only be done through the Diocesan Payroll service. The parish must notify the Diocesan Payroll service of the gross amount to be transferred so the requisite PAYG withholding tax can be deducted and remitted to the ATO. . These transactions should be noted in the Parish accounting system.

Note: Christmas and Easter Offering envelopes (Dues) are given directly to the priest, are not counted and are not entered on the Parish accounting system.

⁴² Canon 281 §1

Suggestions for Mass Offerings

185. Parishioners often make an offering for a Mass to be celebrated for some special intention.⁴³
186. The sum of money suggested for the application of a Mass is determined by the Bishop.⁴⁴
187. The amount suggested for a Mass offering is listed in the Parish Payments and Fee Schedule (Appendix D).

Stole Fees

188. Stole Fees are the offerings received on the occasion of ministering some sacrament or sacramental, such as the celebration of Baptism, Marriage, funerals⁴⁵ or the blessing of homes.⁴⁶ Stole fees differ from Mass offerings or voluntary offerings.
189. Stole Fees belong to the parish, not to the parish priest,⁴⁷ unless it is obvious that the donor intended the offering to be a personal gift.⁴⁸ The Bishop has the authority to determine the purpose for which stole fees will be used. In the case of the Bunbury diocese, the Bishop has determined that stole fees will be for the Priest.
190. The custom for the diocese is that the Bishop determines the amounts of offerings that can be asked. The parish or Priest is not to ask for an amount greater than the approved offering.⁴⁹ The Bishop has determined the level of stole fees and these are listed in the Parish Payments and Fee Schedule (Appendix D).

Jubilee Allowance for Service to the Priesthood

191. All active Priests who have been ordained 25 years or more are entitled to a "Jubilee Allowance for Service to the Priesthood."
192. The allowance is for recognition of service to the Priesthood. It is a gesture of appreciation for the long term dedication and continual service of Priests to their vocation.
193. This allowance is an additional \$10 per week of the approved stipend.

Supply Payments for Active Priests

194. Whenever possible retired priests are to be asked to do Supply in preference to active priests, who have commitments to the parish to which they are appointed.
195. Retired priests are paid in the following manner:
 1. Mass stipend and travel reimbursement to the priest.
 2. Supply priests on a pension are better served by payment through the Diocesan payroll service (only one PAYG statement received at end of year).
 3. Parishes should contact the Diocese to arrange supply payments.

⁴³ Canon 945 & 946

⁴⁴ Canon 952

⁴⁵ Canon 1181

⁴⁶ Canon 1264

⁴⁷ Canon 1267

⁴⁸ Canon 531

⁴⁹ Canon 848

196. In cases where an active priest is needed for Supply, the Mass Supply and travel expense reimbursement shall be paid as follows:
 1. Mass Supply should be paid into the priest's presbytery account (no tax implications).).
 2. Travel reimbursement to be credited to the parish.
197. Mass Supply paid into a personal bank account can only be processed through the Diocesan Payroll service. The parish must notify the Diocesan payroll service of the gross amount to be paid so the requisite PAYG withholding tax can be deducted and remitted to the ATO

Priests' Benefits and Allowances

Motor Vehicle Scheme

198. The diocese operates a fleet motor vehicle scheme for the benefit of priests. The purpose of the scheme is to minimise priests' costs of motoring.
199. All priests are eligible to enter the scheme which provides a new safe and reliable vehicle and includes all vehicle operating costs and regular vehicle replacement. The motor vehicle component of the stipend covers all these costs and includes the fuel allowance.
200. The scheme works on a co-operative model whereby vehicle expenses for priests are equalised irrespective of the parish where the priest is located.
201. Priests in the scheme will be eligible for car loans from the CDF.
202. Priests who choose not to be a member of the scheme will likely find the costs of owning, financing and maintaining their own vehicle beyond the motor vehicle component of their stipend. Parishes should under no circumstances pay for these costs. Priests would not have these costs if they were part of the scheme.

Fuel

203. Each parish is responsible for reasonable direct fuel costs used to run the priest's motor vehicle which is in excess of the fuel allowance included in the motor vehicle portion of the stipend.
204. The parish should reimburse the Priest for reasonable excess direct fuel costs upon receipt of proper tax invoice receipts. The parish may wish to consider establishing a fuel account with a local supplier or some other appropriate method such as credit card payment. Depending on the method adopted, the parish should allow for the fuel allowance included in the motor vehicle component of the stipend when establishing periodical stipend payments. Non incidental private fuel expense is the responsibility of the priest.

Annual Leave

205. Each Priest is entitled to 4 weeks (28 calendar days) paid annual leave per year.⁵⁰ Leave in excess of this period each year is subject to the approval of the Bishop and is unpaid.
206. Payment of the approved stipend to the Priest whilst on annual leave should continue as normal. The Priest may be paid the stipend whilst he is on annual leave in one lump sum prior to taking annual leave. PAYG Withholding tax applies.
207. Annual leave loading does not apply to Priests.

Long Service Leave

208. The parish is responsible for the provision and payment of long service leave entitlements

⁵⁰ Canon 283 §2 & 533 §2

Sick Leave

- 209. Priests are entitled to ten (10) days of paid sick leave from the parish for each twelve months of continuous ministry in the diocese.
- 210. Sick leave is not cumulative from year to year. Unused sick leave is not payable to the Priest.

Health Insurance

- 211. Each parish is responsible for the annual health insurance premiums for their Priest(s). Parishes who contribute to the stipend of a Priest(s) jointly with another parish shall contribute to the annual health insurance premiums in proportion to their contribution to the stipend.
- 212. The Parish shall reimburse the priests' medical costs in accordance with the applicable policy.
- 213. HBF does not cover Priests when travelling overseas and they will need to take out travel insurance. The parish is not responsible for any travel insurance premiums for their Priest(s) or excess payments.

Presbytery

- 214. It is expected that the Priest(s) will be provided with a suitable presbytery. The presbytery should include appropriate furniture, fixtures and fittings, appropriate electrical appliances (e.g. television, radio, kettle, toaster, microwave, stove and oven, fridge, washer), heating and cooling system(s), and appropriate cutlery, crockery and linen.
- 215. Normal utility charges are to be paid from the parish working account. Excess or abnormal usage charges over what has previously been recorded are the responsibility of the individual Priest. Optional presbytery goods and services (eg Foxtel, cleaners, cooks etc.) are also the responsibility of the individual Priest.
- 216. The Priest(s) is expected to keep the presbytery in a clean and tidy state. Any housekeeper or cleaners costs are the responsibility of the Priest(s).

Priests Telephone Allowance

- 217. Migrant Priests are entitled to a telephone allowance of ten dollars (\$10.00) per week. This allowance is to allow Migrant Priests to call home to family.

Priests Air Travel Allowance (Family Visits)

- 218. The Parish provides an annual subsidy of up to \$600 towards the airfares of migrant Priests receiving the approved stipend to return to their families for their annual holidays.

Priests Special Risk Insurance Cover

- 219. Priests are provided with insurance cover for their personal effects including watches, sacred vessels, vestments, photographic and audio visual equipment computers and ancillary equipment, sporting equipment and mobile phones. The premiums for this cover are paid by the parish.

Parish Employees and Volunteer Workers

Parish Employees-Recruitment and Review

220. The employment of staff is one of the most important administrative tasks a parish undertakes. Parishes are required to follow applicable civil laws and pay a just and decent wage to staff.⁵¹ Appropriate time and effort should be given to selecting the best candidate for the new position. Due process should be followed to ensure that the recruitment is fair and equitable. To assist Parish Finance Committees with the employment of staff reference should be made to the diocese.
221. Parish Finance Committees should consider carefully the financial position of the parish before recommending to the Parish Administrator any recruitment. All alternatives should be considered including the use of volunteers or contractors.
222. Australian employment laws require the person undertaking duties for the parish to be either an employee (subject to Pay As You Go (PAYG) Withholding Tax Provisions) or a business (subject to Australian Business Number (ABN) and Goods and Services Tax (GST) Provisions).
223. The diocese, in consultation with the Australian Catholic Bishops Conference Office for Employment Relations, has developed a Standard Employment Letter (Appendix M) and Conditions of Employment (Appendix N) for use by parishes. These documents have been reviewed by the Diocesan Finance Council and approved by the Bishop.
224. Parishes should follow competent recruitment practices when employing staff. This includes;
1. Identifying what job needs to be done, what skills are required, who is needed to do it and for how long. Is a Catholic employee preferable and is this an inherent requirement of the position?
 2. Detailed job descriptions should be drafted and remuneration levels set.
 2. Advertising key position particularly full time positions, externally.
 3. Receiving applications for employment of all staff (full time, part time or casual) in writing.
 4. Including the applicants' Curriculum Vitae or Resume and the contact details of at least three referees with the written applications.
 5. Preparing for the interview by developing a list of questions that allow the applicant to demonstrate their skills in relation to the selection criteria and interviewing a range of appropriate candidates by a panel of at least two people, one of whom must be the Parish Priest.
 6. Keeping notes of the interview and the responses provided by candidates and retain these for record purposes.
 7. Checking references for the candidate judged most suited to the position, and most likely to be offered the position.
 8. Forwarding the diocesan approved Standard Employment Letter (signed by the Parish Priest) along with the diocesan approved Conditions of Employment to the successful candidate for signing by him/her. A duplicate of the appointment letter must be returned to the parish and held on that staff member's file.
 9. Comply with the requirements of the Privacy Act 1988 when dealing with applicants and collecting information about candidates.

⁵¹ Canon 1286 & 231

225. There should be an annual performance appraisal of all parish employees, as well as a review of their role and expectations for the future.

Parish Employees-PAYG Tax

226. The diocese manages the payroll for all parish staff, including the maintenance of records of leave entitlements. Leave notices must be provided to the diocese. Upon authorisation from the parish, the diocese will direct debit the authorised remuneration from the parish working account. The diocese will attend to the remittance of PAYG withholding tax on behalf of the parish. To assist parishes with the maintenance of employee records the diocese has prepared a New Employee Checklist (Appendix O) of forms required to be completed by parish employees.

Parish Employees- Superannuation

227. The diocese manages superannuation contributions for all parish staff, including the maintenance of records of contributions made. Upon authorisation from the parish, the diocese will direct debit the applicable superannuation remuneration from the parish working account. The diocese will attend to the remittance of legislative superannuation contributions on behalf of the parish.
228. The current employer nominated superannuation fund (default fund) used by the diocese for parish employees is Catholic Super Fund.

Parish Employees-Fringe Benefits Tax (FBT)

229. Parishes must comply with applicable Fringe Benefits Taxation (FBT) legislation. FBT is the tax payable by the parish on the value of certain non cash benefits provided to parish employees. The major benefits that give rise to FBT are;
1. Car benefits
 2. Housing benefits
 3. Expense payment benefits
 4. Loan benefits
 5. Debt waiver benefits
 6. Meal entertainment benefits
230. Any query in relation to FBT should be directed to the Diocesan Financial Administrator.

Parish Employees- Workers' Compensation

231. Legislation requires that all paid parish employees (other than Priests and Ministers of Religion) be insured under the Workers Compensation and Injury Management Act 1981 and Workers Compensation and Injury Management Regulations 1982.
232. The parish will receive each year a Wages Declaration for its paid employees from CCI, which it is required to complete. The record of salaries and wages paid to parish employees is maintained by the diocese.
233. The premiums payable for workers compensation cover is levied by CCI directly to the parish following receipt of the completed wages declaration.
234. The parish has a duty of care to its employees (and volunteers) to maintain for them, so far as is practicable, a working environment that is safe and without risk to health.

Volunteers

235. Volunteers should be used wherever possible to assist with the running of the parish. Volunteers are covered by insurance (subject to age limits) for officially organised work undertaken on behalf of the parish.
236. Volunteers should be made aware of their duty of care and the extent and limitations of their role. They should be aware of any particular safety issues that may affect them or others during the course of their voluntary activity. Volunteers typically have no expectation of payment for their services. There is no legal obligation to keep normal employee records, as they do not receive any remuneration, allowances, leave or other benefits for their services.
237. In each parish there should be a register of volunteers in their various categories (eg acolytes, altar servers, readers, cleaners, etc.) and have those volunteers acknowledge that they are offering their services on a voluntary basis, by signing the register.
238. The following basic principles apply in relation to volunteers;
1. there must be no intention to create an employment relationship of any kind (this is where the register of the volunteer arrangement is important)
 2. the work should be occasional
 3. attendance should be truly voluntary
 4. there should be no expectation of any payment or reimbursement in respect of the work performed and
 5. the substantial motive for working should be altruism.

Members of Religious Institutes working in Parishes

239. There may be instances in which members of Religious Institutes serve as workers in Parishes.
240. All contracts for members of Religious Institutes working in Parishes are negotiated between the Bishop and the Superior of that religious institute.
241. The contract will determine the amount of pay, appropriate benefits or certain payments in lieu of benefits, and allowances or support for housing and transportation where appropriate.
242. Unless otherwise agreed between the Bishop and superior of the religious institute, stipend payments for members of religious institutes working in Parishes should be directed to the religious institute and not to the member(s) concerned.
243. Expectations exist for time-off benefits for members of Religious Institutes.⁵² These will be by agreement between the Parish Administrator and member of the religious institute.

Deacons

244. Whilst appreciative of the generosity of Deacons in offering themselves to the service of God, the Church and the diocese, the Parish which the Deacon serves has no financial responsibility for the Deacon or his family.

⁵² Canon 663 §5

- 245. Deacons are engaged in a part time, self supporting ministry. This engagement does not carry financial reimbursement apart from incidental expenses incurred in their ministry (e.g. travelling expenses, postage and telephone expenses). Any reimbursement should be approved by the Parish Administrator.
- 246. Stole fees for the offering for Sacramental celebrations (e.g. baptisms weddings and funerals), should be in accordance with the schedule of Stole fees included in the Parish Payments and Fee Schedule (Appendix D).

List of Appendices

Appendix A	– Parish Finance Committee Statutes
Appendix B	– Parish Financial Report Template
Appendix C	– Parish Inventory Record Template
Appendix D	– Parish Payments and Fees Schedule
Appendix E	– Parish Statistics Template
Appendix F	– Property Maintenance & Safety Checklist
Appendix G	– Parish Privacy Policy Template
Appendix H	– Purchase and Sale of Real Property
Appendix I	– Building of Parish Property
Appendix J	– Capital and Maintenance Plan
Appendix K	– Leasing Parish Property
Appendix L	– Hire and Rental of Parish Property
Appendix M	– Standard Employment Letter Template
Appendix N	– Conditions of Employment
Appendix O	– New Employee Checklist
Appendix P	– Parish Finance & Administration Calendar
Appendix Q	– Diocesan Staff Direct Contact Details