

Finance Policy

ROMAN CATHOLIC DIOCESE OF NELSON

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SCOPE

The provisions of this Finance Policy apply to employees, volunteers and institutions of The Roman Catholic Bishop of Nelson including the Chancery, Parishes, and other Diocesan ministries.

Stewardship is practiced by “one who receives God’s gifts gratefully, cherishes and tends them in a responsible and accountable manner, shares them in justice and love with others, and returns them with increase to the Lord.”¹

PURPOSE

To establish and maintain a system of internal controls which is essential to preserve the temporal vitality of the church.

DEFINITIONS

Bishop: The Roman Catholic Bishop of Nelson.

Canon Law: *Code of Canon Law.*

Chancellor: The Chancellor of Temporal Affairs for the Diocese.

Chancery: The administrative office for the Diocese.

College of Consultors: A group of priests appointed by the Bishop who primarily assists in matters of Diocesan governance and administration in accordance with Canon Law.

Deacon: An ordained minister of the Catholic Church, transitional or permanent.

Diocesan Finance Committee: The committee established and presided over by the Bishop in accordance with Canon Law.

Diocese: The Roman Catholic Diocese of Nelson.

Parish: Refers to one or all of the following: parishes, parish missions, the Chancery, prayer houses and other Diocesan ministries.

Parish Finance Committee: The committee established to assist the Pastor in the administration of the goods of the Parish in accordance with Canon Law.

¹ USCCB Stewardship, A Disciple’s Response, Canon 1276.2

Parish Pastoral Council: The committee established to foster pastoral activity in the Parish in accordance with Canon Law.

Pastor: The Priest responsible for the Parish entrusted to him.

Payroll Department: The payroll department at the Chancery.

Presbyteral Council: A group of Priests that assists the Bishop in the governance of the Diocese in accordance with Canon Law.

Priest: A Diocesan or Religious Priest.

Religious: A member of a Roman Catholic religious congregation or order.

School: Catholic Schools in the Diocese of Nelson.

Seminarian: A student in a Seminary.

Seminary: A theological school for the training of Priests.

Supervisor: The person in each Parish who is responsible for personnel. For example, at a parish, the Supervisor is the Pastor; at the Chancery, the Supervisor is the Bishop.

Temporal Goods and Legal Responsibilities

This policy is based on principles of financial administration that include accountability, transparency, austerity, responsibility, equity, integrity, participation, solidarity, and full disclosure.

The principal purposes of the church are to order divine worship, to proclaim the word of God, to exercise works of the sacred apostolate and of charity, especially toward the needy, and to provide for the decent care and support of Priests and other ministers.² Diocesan regulations on temporal administration allow the church to fulfill the mission entrusted to it by Jesus Christ in accordance with the appropriate canon and civil laws. This policy fulfills the obligations of these laws and assists with the implementation of responsible stewardship.

The faithful have the obligation of contributing to the needs of the church, according to their means. The church has the obligation of exercising stewardship in the receiving, safekeeping, allocating, and spending of these funds.

Fiscal Year

The fiscal year for the Chancery and parishes begins on January 1 and ends on December 31.

² Canon 1254.2

Parish Procedural Handbook

Individual Parish finance policy manuals are not permitted. A Parish procedural handbook is allowed. Local procedures and practices must be in compliance with Diocesan policy and practices.

DIOCESAN FINANCE

Structure

As part of his responsibility of governance, the Bishop is required to supervise the administration of all the ecclesiastical goods belonging to the Diocese³. The Bishop's responsibilities include the management and operation of the civil corporation of the Diocese, which is registered as a charity with Canada Revenue Agency for taxation purposes.

The Bishop establishes a Diocesan Finance Committee, which is presided over by the Bishop or the Chancellor. The composition of the Diocesan Finance Committee must include at least three members of the faithful who have demonstrated integrity and who are competent in financial matters and/or civil law. Members are appointed for a five-year, renewable term. The Diocesan Finance Committee assumes responsibilities in accordance with Canon Law.⁴

In addition to the Diocesan Finance Committee, the Bishop may seek advice from the Presbyteral Council and the College of Consultors.

The Bishop appoints the Chancellor, in the role of financial administrator, for a renewable period of five years.

Funding for Diocesan Operations

Programs and services of the Diocese are funded primarily by the Diocesan assessment (cathedraticum) and the annual Our Pilgrimage of Faith Appeal, in accordance with Canon Law. The Bishop, in consultation with the appropriate Diocesan consultative bodies, sets the philosophy, rationale and formula for the assessment in accordance with Canon Law.

The Diocesan assessment is based on the parish's taxable income for the previous fiscal year and is billed to the parish monthly. The Chancery withdraws the funds from the parish bank account each month by electronic funds transfer.

Annual Financial Appeal (Our Pilgrimage of Faith Appeal)

The Bishop sets the Pilgrimage of Faith Appeal philosophy, rationale, formula, and budget, in consultation with the Pilgrimage of Faith Appeal committee and other appropriate Diocesan

³ Canon 473.1, 1257.1-2

⁴ Book V and Canon 493

consultative bodies (for example, the Chancellor, the appeal director, the Diocesan Finance Committee) in accordance with Canon Law⁵. Each parish is assessed an amount based on the approved formula. The parish receives a rebate of funds collected in excess of the goal; shortfalls are billed to the parish at the end of the appeal year. The shortfall paid is not included in taxable income for purposes of calculating the cathedraticum in the following year.

The Pilgrimage of Faith committee meets quarterly to determine the disbursement of funds.

PARISH FINANCE

Canon Law⁶ defines the role of the pastor as the authoritative representative of the parish:

The pastor represents the parish in all juridic affairs in accord with the norm of law; he is to see to it that the goods of the parish are administered in accord with the norms of canons 1281-1288.

Parish Accounting

In accordance with Canon Law⁷ each parish must submit an annual financial report to the Diocese. Parish accounting is centralized through the Chancery office using the Quickbooks program. Parishes are responsible for all bookkeeping functions including bank deposits, preparing cheques, donation receipts and monthly bank reconciliations and recording the transactions in Quickbooks. The Chancery has access to each Parish's Quickbooks program and will provide assistance as needed. Banking transactions must be done regularly and on a timely basis. Quickbooks transactions are recorded monthly. Completion of fiscal year end in Quickbooks is required by January 31, for review by the Chancery.

Diocesan Concentration Account

All Parishes and Schools participate in the Diocesan concentration account banking system. The Bishop can grant an exception if the Diocesan bank does not have a branch conveniently located near a Parish.

The Diocese pays interest to Parishes and Schools on their account balances, and charges interest to Parishes and Schools on loans and overdraft balances. The Bishop establishes interest rates for deposits, loans and overdrafts.

Copyright

Parishes and Schools must observe copyright laws. Works protected by copyright include literary works, musical works, pictorial works, graphic works, sculptural works, motion pictures and

⁵ Canon 1263

⁶ Canon 532

⁷ Canon 532

other audiovisual works, sound recordings, and computer software. The Parish or School must obtain permission in writing to use copyrighted works from the copyright holder, and is responsible to pay any user fees.

Endowments and Term Endowments

Any Parish or faith community wanting to establish an endowment requests approval from the Bishop before the endowment is established. It is recommended that a trust account be established to ensure the endowment is managed according to the stated aims of the donor.

Facility Use, User Fees and Leases

A signed rental agreement (see Schedule A) is required prior to every event. Parishes and Schools determine the rate schedule for rentals of their facilities. In order for the contract to be valid at least a nominal fee (for example, \$1) must be charged.

The renter must provide a damage deposit to the Parish or School prior to every event, regardless of the rental fee charged. The damage deposit is deposited in the Parish/School's bank account prior to the event. A post-dated cheque is not acceptable as a damage deposit.

The use of Parish and School facilities is governed by the following guidelines:

- Only the Bishop may grant permission to allow ecumenical or inter-faith congregations to rent, lease, or use Diocesan facilities for a worship celebration.
- Organizations or individuals are permitted to use or rent Parish or School facilities with the approval of the Pastor or Principal.
- Organizations using Parish or School facilities (commercial or not-for-profit) cannot conduct operations or activities or have a mission contrary to the teachings of the church.
- Worship space and those areas intimately connected to worship space are not permitted to be rented in any case.
- Priority is given to the celebration of Mass and other liturgies when scheduling rental agreements.
- Facilities are not used for partisan political events.
- Wedding functions are permitted only when the wedding itself was celebrated in a Catholic Church.
- Funeral receptions are permitted only when funerals are conducted according to Catholic rites in a Catholic Church or at an approved Chapel or site (for example a funeral home or cemetery).

A renter (whether a parishioner, non-profit organization, company or group) using Parish or School facilities must purchase alcohol liability coverage when alcohol is served at an event or function (see "Insurance" section below). The Chancery is contacted regarding specific liability requirements.

Gambling

Legal gambling activities (e.g. bingo, raffles) are permitted as fundraising events for Parishes and Schools. The organizer will comply with Canada Revenue Agency rules and regulations, as well as civil and provincial laws regarding gambling events.

Insurance

As the owner of all properties, the Diocese arranges for property and liability insurance through APEX (Asset Protection Insurance Exchange – an insurance reciprocal). All insurance is invoiced to the Parishes and Schools annually, in October. All properties with a value greater than \$500,000 are appraised through APEX, and replacement cost values are reviewed regularly.

Property and Liability

Any incident involving the possibility of an insurance claim must be reported immediately to the primary insurance carrier and to the Chancery. All major purchases and renovations that increase the value of the property are reported to the Chancery, to ensure that appropriate insurance coverage is in place. Forms for property loss, notice of injury and alcohol liability coverage are available on the Diocesan website or from the Chancery.

Property – Personal

Priests are responsible to purchase insurance for personal property, if desired. Personal policies are available from the Diocesan insurance provider, through the Chancery. A list of personal items located at the rectory or other Parish property is maintained at a separate location. Items owned by the Parish must remain with the Parish when the Priest departs.

Volunteer Liability

The Diocesan liability policy affords protection for claims made against a Parish or School volunteer for property damage or personal bodily injury to a third party arising out of their volunteer activities. The liability policy does not cover bodily injury or loss of wages for the volunteer. In order to protect themselves, volunteers should have personal liability coverage, which is often included in their personal homeowner's insurance policy.

Event Alcohol Liability

A BC Liquor Commission license, and alcohol liability insurance, is required for all meetings, events and functions (including weddings and funerals) held at Parish/School facilities whenever alcohol is served. Alcohol liability insurance is purchased through the Chancery, unless the host has private alcohol liability coverage. The host of the event is responsible for any liquor liability claims and must obtain the appropriate liquor license and liability insurance.

The Parish or School verifies with the renter that the appropriate special event liquor license and liability insurance is in place. The liquor liability insurance application and the special events liquor license must have the same name on both forms, and the named person is required to be at

the event. The applicant must sign the application form, since coverage is null and void if there is no applicant signature and an incident occurs.

The completed alcohol liability insurance application form is emailed to the Chancery at least one week before the event. The applicant is responsible for the premium cost, and pays the Parish or School before the event occurs. The Chancery bills the Parish or School for the premium after confirmation from the Diocesan insurance provider that the event insurance is in effect.

The Diocesan insurance policy can be accessed on the Diocesan website.

Gifts and Bonuses to Employees

Canada Revenue Agency guidelines stipulate that all cash or near-cash gifts or bonuses (e.g. gift cards) from the employer are taxable and must be reported on the employee's T4 slip in the year the gift was received. The Payroll Department is notified immediately of any gifts or bonuses given to employees.

Non-cash gifts and awards from the employer, up to a certain annual limit, are exempt in some cases, and are clearly defined by Canada Revenue Agency. The criteria that determine whether a non-cash gift is taxable are available at <http://www.cra-arc.gc.ca/gifts> or contact the Payroll Department for assistance.

A Priest, Religious, Deacon, Seminarian or lay employee may not accept personal gifts, services, travel or entertainment from anyone with whom the Parish or School does, or is seeking to do, business (see "Conflict of Interest" section below).

A Priest, Religious, Deacon, Seminarian or lay employee must report to the Bishop the dollar value and description of individual gifts or benefits received in excess of \$250.

A person who gives a cash or non-cash gift to a Priest, Religious, Deacon, Seminarian or lay employee is not eligible to receive a donation receipt from the Parish or School. This applies even if the gift is given directly to the Parish or School to be forwarded to the recipient (see "Donation Receipting" section).

Loans to Employees or Parishioners

The parish may not give a financial loan to any company, or individual including a Priest, Religious, Deacon, Seminarian, lay employee, or parishioner.

A Priest who is new to the Diocese may apply to the Bishop for a personal, interest bearing loan for the purpose of purchasing a vehicle. Interest is calculated at Canada Revenue Agency's prescribed rate and the loan is repaid through payroll deduction. A Priest who has an outstanding loan at the time he leaves the Diocese must repay the balance prior to his departure.

Conflict of Interest

Conflict of interest is a situation in which an employee whose private interests, or the private interests of a relative or an associate, might benefit financially or otherwise from an employee's actions or influence as an employee of the Diocese. A conflict of interest might also arise where, due to the nature of an employee's position and/or responsibilities, the employee's actions or activities outside of regular working hours adversely impact the Diocese, and/or compromise his/her position and the employment relationship.

A Priest, Deacon, Seminarian or lay employee may not accept personal gifts of cash, merchandise, services, travel or entertainment from anyone with whom their Parish does, or is seeking to do, business.

A Priest or Diocesan employee may not negotiate a contract, commercial arrangement or labour agreement with anyone with whom they have a close relationship: that is, personal friendship, or related by blood or marriage.

An employee must not engage in personal business while at work, or use company offices or resources for personal business outside of work hours.

A Priest, Deacon, Seminarian or lay employee cannot agree to act as Executor of a will for a parishioner of their resident Parish. The Chancellor is the only person who may act as an executor, if requested by the parishioner and agreed to by the Chancellor.

Banking

A Parish or School may not have more than one bank account except with the written permission of the Bishop. The Bishop appoints the Pastor and at least one other signing authority on the Parish or School account. The signature of the Pastor or one of the members must appear on all cheques. Parishes are to use cheque stock with two signatory lines. Signing authorities must not be responsible for bookkeeping.

Parish and School funds are deposited only in accounts that bear the Parish or School name. Cheques made payable to the Parish or School are stamped immediately, and must not be converted to cash. All receipts and donations are recorded and deposited as soon as possible. Personal funds and Parish or School funds must never be co-mingled.

All signatories must become familiar with the following "best practices for cheque signing":

1. Blank cheques must never be signed. All bills are paid before a Pastor leaves the parish for vacation, study days and so on. The Chancery can be contacted if a signature is required in an emergency situation. Arrangements can be made by the parish with companies that accept direct withdrawal for monthly bill payments.
2. Electronic or rubber stamp ink signatures must not be used.
3. Cheques presented for signature are accompanied by documentation – original invoices, receiving reports, purchase requisitions, etc. – that has been approved for payment and

- signed by the designated authority. Credit card statements are required for exchange rate documentation.
4. Signatories have the duty, authority and responsibility to question unusual transactions.
 5. Signatories may not prepare cheques and may not have access to the cheque stock.
 6. Signatories may not record cheque transactions in Quickbooks.
 7. Once invoices have been paid, they are marked “PAID” and the payment date and cheque number are written on the invoice.
 8. Voided cheques are retained in a file in numerical order. The cheques are marked “VOID” and the signatory lines are struck out.
 9. Unused cheques are stored in a secure location under limited access.

Year End Cash Procedures

Donation Receipting

All donations that are postmarked, or received by the Parish, by December 31 qualify the donor for a personal income tax receipt in that year per Canada Revenue Agency guidelines. Donations, including ordered and special collections, received within the first two weeks of January that pertain to the last fiscal year will be recorded in the Parish database and Quickbooks programs in the fiscal year just ended. Bills dated on or before December 31 are recorded in Quickbooks in the fiscal year just ended.

Registered Charity Information Return Reporting

Each parish is required to complete the Registered Charity Information Return (T3010) and submit it to Canada Revenue Agency before June 30 of each year. This form can be found online at <http://www.cra-arc.gc.ca> or obtained from the Chancery.

Parish Finance Committee

The Pastor of each parish is responsible to assemble an operative Parish Finance Committee, which is regulated by Canon Law⁸. The Parish Finance Committee is an advisory body whose membership includes individuals of solid reputation and good character who are skilled in finance, civil law, construction/engineering or business.

The Parish Finance Committee assists the Pastor in:

- preparing the annual budget;
- monitoring financial reports and the annual budget on an ongoing basis;
- presenting the financial statements to the Parish community at least annually;
- implementing and monitoring acceptable internal control practices; and
- implementing Diocesan policy.

⁸ Canon 1287.1-2

Parish Financial Operations Review

When a change in Pastor, Priest administrator, or other appointed pastoral leader occurs, a statement of income and expenditures are prepared and filed with the Chancery, effective the time of the transition.

Relationship of Parishes to Mission Parishes

If a mission parish has a registered charities number with Canada Revenue Agency, then the mission parish must keep financial records separate from those of the home parish. Mission parishes share in the expenses involved in supporting the Pastor, Priest administrator, other appointed pastoral leader, ministry team and appropriate parish personnel. A financial arrangement concerning the sharing of expenses is agreed to by the Parish and the mission parish(es) connected to it.

Parish Funding

The main source of Parish revenue is the free-will offerings of the faithful.⁹ Parishes are strongly encouraged to participate in stewardship programs which promote planned giving.

A Parish may solicit gifts for specific purposes of a non-personal nature (not directed to administrators or Parish employees). If someone offers a gift with a restriction that the funds are used for a specific purpose, the Pastor must approve the restriction before the gift is accepted. Once accepted for a specific purpose, the funds may not be used for anything other than the intended purpose.

A Parish may conduct a campaign to raise capital for building, renovation or debt reduction. The Bishop must give approval before the campaign begins. Funds must not be borrowed from parishioners, employees or others.

A Parish will charge appropriate user fees for specific programs such as religious education, workshops, retreats, and other programs.

Ordered and Special Collections

All parishes participate in ordered collections designated by the Diocese. Prior to the start of the calendar year, the Chancery sends a roster of ordered collections to the parishes for the printing of collection envelopes. The Diocese participates in the following ordered collections:

- Development and Peace - Share Lent (5th Sunday of Lent)
- Collection for the Needs of the Church in the Holy Land (Good Friday)
- The Pope's Pastoral Works (May)
- Diocesan Pro-Life Organizations (June)
- Collection for Needs of the Church in Canada (September)
- World Mission Sunday (October)

⁹ Canon 1262

In times of natural disasters or humanitarian crisis, the Bishop may request that the parish take a special collection. This approved special collection may not be ignored in lieu of another appeal.

The parish must immediately deposit all donations received for ordered and special collections, and must submit the “Ordered & Special Collections Report” to the Chancery no later than four weeks after donations are received. The Chancery will withdraw the collection from the parish bank account by electronic funds transfer, and forward the donations to the intended recipient.

The Pastor must obtain approval from the Bishop for any financial appeals in the parish, whether internal or external to the parish.

Safeguarding of Parishioner Contribution Records

Parishioner contribution records are confidential financial records and are treated as such. Contributions are posted to individual parishioner records by a person not involved in the collection count or bank deposit. Parishioner contribution records are maintained in a secure file at the parish office. Access is limited to individuals designated by the Pastor.

Canada Revenue Agency requires that church offering envelopes be retained for six years from the end of the tax year to which the envelope relates.

Donation Receipting

The criteria that determine whether a donation qualifies for a tax receipt are available at <http://www.cra-arc.gc.ca>, or contact the Chancery for assistance.

Payments for Parish or School facility rentals, fees, candles, Mass stipends, stole fees, etc. are not eligible for a donation receipt because consideration is received in exchange for the payment.

A Parish or School with charitable status must not, under any circumstances, “lend” its registered charity number to anyone and must not issue donation receipts on behalf of any organization or individual.

Any donation being considered to another charity or a charity outside of Canada must first be cleared with the Chancery Office before being disbursed.

Gifts to Priests, Religious, Deacons, Seminarians or Lay Employees

A person who gives a cash or non-cash gift to a Priest, Religious, Deacon, Seminarian or lay employee is not eligible to receive a donation receipt from the Parish or School. This applies even if the gift is given directly to the Parish or School to be forwarded to the recipient (see “Gifts and Bonuses to Employees” section).

Services

A donation receipt may only be issued if the gift is cash or a tangible item. Services provided are not eligible for donation receipts. For example, a donation receipt must not be issued for volunteer hours offered to a Parish or School. If the Parish or School pays the volunteer for the actual value of the hours worked, and the volunteer donates the amount paid back to the Parish or School by personal cheque, then the parish can issue a donation receipt to the volunteer. Note that payment for the service is claimed as income by the volunteer, which will normally offset the value of the donation receipt.

Gifts in Kind

Donation receipts may be issued for donated goods or properties (gifts in kind) if the value is verified, either by original purchase invoice or written professional appraisal. If the original purchase invoice is used, the donation receipt is the amount of the cost before sales taxes. The original purchase invoice or written professional appraisal is kept on file at the Parish or School office. The criteria that determine whether a tax receipt may be issued are available at <http://www.cra-arc.gc.ca> or contact the Chancery for assistance.

Gifts in kind are recorded as taxable income to the parish for the purposes of calculating cathedraticum.

Raffle Tickets

A donation receipt may not be issued for any portion of the price of a raffle ticket regardless of the amount.

Reimbursement of Expenses

Cell Phone, Smart Phone and Computer Expense Reimbursement

An employee who is required to use a personal phone and/or computer for Parish business may be reimbursed for the Parish business portion of the costs, with the approval of the Supervisor. The Supervisor and the employee sign a written agreement for reimbursement before costs are incurred. Reimbursement is made upon receipt of the original invoice detailing the costs incurred from the service provider. If a Priest or employee is reimbursed for cell phone expenses, the cell phone number is made publicly available.

Travel for Lay Diocesan or Parish Employees

If a lay employee is required to use a personal vehicle for Parish business, the Parish may reimburse the employee at the Diocesan mileage rate. The Supervisor and the employee must sign a written agreement for reimbursement before costs are incurred. Reimbursable kilometers are calculated based on the shortest route to and from the destination using an acceptable reference such as Google Maps. If another vehicle is travelling to the same destination and has room for the employee then reimbursement is not be made for a second vehicle. The vehicle

owner is responsible for carrying sufficient vehicle insurance, as required by the Insurance Corporation of British Columbia.

A Priest or employee who receives a traffic ticket while driving a diocesan vehicle is personally liable to pay the traffic fine.

Credit Cards and Cheques

Parish credit cards are not permitted. The Supervisor must authorize all personal credit card purchases for the Parish in advance. The original invoice is required for reimbursement. Foreign exchange is reimbursed according to the charge on the credit card statement, a copy of which is supplied by the employee.

It is preferred that the Parish pays the vendor directly. Cheques are issued to an individual only in exceptional circumstances, for example, a cash float for an event. All expenditures are documented with original receipts.

Other Parish and Diocesan Organizations

Each Parish organization with a separate bank account must submit an annual report of financial activity to the sponsoring Parish. All other organizations which conduct operations within the Parish community are subject to periodic financial review by the Parish. All financial transactions are recorded by the organization on a timely basis.

Data Security and Retention

All information including email and other electronic data is maintained in a secure and confidential manner in accordance with requirements of the *Personal Information Protection Act* (British Columbia) and the *Personal Information Protection and Electronic Documents Act* (Canada). Data security protects the confidentiality of records and reduces the risk of financial or identity theft, unauthorized access to Parish records, employee information, parishioner data, and bank account information.

Contact information, including telephone numbers, email addresses, and mailing addresses, must not be shared with any third party without consent from the individual unless required by law.

Use of personal computers, laptops or other storage devices for information pertaining to parishioners or confidential parish information is not permitted.

Property (Real Estate)

The civil title for all property is held in trust in the name of The Roman Catholic Bishop of Nelson, A Corporation Sole.

A Pastor or other administrator of diocesan or parish property may not buy, hire, lease, sell, mortgage, assign, transfer, trade, or in any way alienate property of the Diocese without the written authorization of the Bishop,

A Pastor or other administrator may not make an agreement or sign any contract creating or implying an obligation on the parish or Diocese, nor may they on their own initiative change a contract once duly executed, without the written authorization of the Bishop. The foregoing statement applies to diocesan or parish property and major purchases and/or leases.

Property Acquisition

Property includes all land, buildings and contents. If a Parish or School wishes to acquire property, the Pastor must send a letter to the Bishop, co-signed by the chairpersons of the Parish Finance Committee and the Parish Pastoral Council, requesting permission to purchase the property. The Bishop signs all purchase documents. Any real property acquisition by means of a bequest, donation or gift must be approved by the Bishop.

Property Sale

If a Parish or School wishes to sell or otherwise dispose of property, the Pastor must send a letter to the Bishop, co-signed by the chairpersons of the Parish Finance Committee and the Parish Pastoral Council, requesting permission to sell or dispose of the property. The Bishop signs all contracts relating to the transfer or lease of property.

Building Projects and Major Renovations

Proposed new buildings, renovations, or repairs costing more than \$20,000 in aggregate require the Bishop's written consent before the project starts. The Parish or School will submit a written request to the Bishop which will include the reason for the project, what will be constructed and/or renovated, time frame for construction and renovations, cost estimate, and payment details. The Bishop may consult with the College of Consultors and the Diocesan Finance Committee before granting approval in principle for the project.

Contracts

Contracts are generally negotiated by individual parishes for various services or projects, with the approval of the Pastor and the Parish Finance Committee. A project might require multiple contracts. A project must be considered in its totality and all associated contracts summarized to arrive at the true value of the project. Three (3) proposals should be obtained if possible.

Projects and/or individual contracts committing resources for an amount greater than \$20,000 require the written approval of the Bishop.

WorkSafe BC and Business Licenses

Parishes and schools are required to confirm that an independent contractor has WorkSafe BC coverage. If a registered contractor is not making required payments to WorkSafe BC, the Parish could be liable for insurance premiums relating to the work or service provided. To protect the Parish from additional insurance premiums, a clearance letter must be obtained before and during the contract period to confirm whether a business, contractor, or subcontractor is registered with WorkSafe BC and paying premiums.

Some contractors operating as proprietors or partners might be registered for their workers' coverage, but have declined personal coverage for themselves. These individuals are not covered under the Workers Compensation Act as workers, which means the Parish could be open to a lawsuit if the proprietor or partner suffers a workplace accident.

Privacy legislation prevents WorkSafe BC from advising whether an individual has purchased personal optional protection coverage. However, if this is a concern the Parish must request proof of purchase of optional coverage directly from the contractor.

Parishes and schools are required to confirm that an independent contractor has a valid business license.

Leasing

A Parish or School must not lease real property or equipment without the prior approval of the Bishop. Leases for the acquisition of goods are negotiated by the Parish or School. This policy also applies to lease renewals.

Spending Limit

The Bishop, in consultation with the College of Consultors and the Diocesan Finance Committee, reviews and sets the dollar threshold for expenditures, above which the Parish or School cannot spend without prior authorization from the Bishop. The current threshold is \$20,000 in total or in aggregate.

A written request for authorization must be submitted to the Chancery for review by the Bishop. A description of the project, including funding options, proposals obtained from contractors and a time frame for completion, is attached to the request.

New buildings and major renovations to existing structures require architect drawings. The Parish or School submits recommendations for an architect to the Bishop for his approval. Upon receiving approval the Pastor may engage the architect through a contract or letter of agreement which is signed by the Pastor and the architect. The signed copy is forwarded to the Bishop. After the preliminary design sketches are approved by the Pastor and Bishop, the architect may proceed with detailed building and specifications. Final written approval is given by the bishop.

At least three construction proposals are obtained by the Parish or School. The contractors who submit tenders must supply proof of personal liability and WorkSafe BC coverage. The Parish

or School will discuss the most appropriate tender with the Bishop, who will then authorize the Pastor to sign the contract.

If the contractor and Pastor/School designate agree that changes are required to the signed contract with respect to the scope of the work, or costs of construction, the Bishop must be notified. The Bishop may authorize anticipated project cost over runs, and change in construction of elements that will be used in the liturgy, such as the sanctuary, confessionals, baptistry.

The Bishop must be notified when the work is completed, before the final hold backs are paid to the contractor.

Employment Policy and Remuneration

Payroll

Payroll is centralized at the Chancery. The Payroll Department prepares and distributes all T4 slips for employees. Parishes are responsible for preparing T4A slips annually for payment of services, honorariums, stipends etc. to non-employees according to Canada Revenue Agency guidelines. T4A slips are forwarded to the Payroll Department for review and for distribution to recipients. The Payroll Department prepares the T4A Summary and forwards the documents to Canada Revenue Agency as required.

Schools prepare T4A slips and the T4A Summary and forward the documents to Canada Revenue Agency as required. A copy of the submission is sent to the Payroll Department.

Lay Employees

Refer to the *Employment Policy for Lay Employees*.

Priests and Deacons

All payments earned by Priests and Deacons including Mass stipends, stole fees, retreat stipends and honorariums are deposited into the Parish bank account and reported to the Payroll Department on the “Compensation Report and Payout Request” form.

The Parish may not pay a replacement Priest (active or retired) directly for any service. In addition to the above, wages for retired Priests are reported to the Payroll Department on the “Compensation Report and Payout Request” form.

Payroll advances are granted by the Chancery only in exceptional circumstances. Approval is obtained from the Bishop and the Payroll Department must immediately be advised of the advance.

Salaries

Annually, the Bishop meets with the College of Consultors and the Diocesan Finance Committee to determine clergy remuneration for the coming year.

Mass Stipend Procedures

- The standard offering is \$10.
- According to Canon Law a Priest is not permitted to accept more than one Mass stipend for a single Mass or more than one Mass stipend per day.
- If more than one Mass is scheduled in a day, additional stipends earned, called binations, may be directed by the Priest to a charitable cause approved by the Bishop. The binations are reported to the Payroll Department on the “Compensation Report and Payout Request” form. The Chancery bills the Parish for the binations and transfers them to the approved charity. Binations are not added to the Priests’ payroll.
- A Priest may not accept more offerings for Mass intentions than he can discharge within one year¹⁰. Excess Mass intentions are forwarded to the Chancery office¹¹.

Stole Fees

Weddings and Funerals

A wedding is the celebration of Marriage in a church, whether or not it includes the Mass, according to the prescribed ritual. A funeral is the celebration of Mass, a prayer service, or both, for a deceased person according to the prescribed ritual.

All offerings, whether given personally to the Priest, Deacon, and/or to the Parish, are deposited into the Parish bank account. This includes cash and cheques given in the name of the Parish or the celebrant. The Priest or Deacon who officiates at a wedding or funeral receives a set stole fee as determined by policy. The stole fee is reported to the Payroll Department on the “Compensation Report and Payout Request” form for payment to the Priest or Deacon. Only one stole fee is earned if a Priest or Deacon officiates at a funeral/prayer service and then later at a gravesite interment for the same person, for instance.

Other Sacraments

No stole fee is paid to the Priest or Deacon for other sacraments, including Baptism. Offerings made on the occasion of these sacraments, whether given personally to the Priest or Deacon or to the Parish, are deposited into the Parish bank account.

Special Blessings

No stole fee is paid to the Priest or Deacon for special blessings or religious celebrations. Offerings made on the occasion of special blessings or religious celebrations, whether given personally to the Priest or Deacon or to the Parish, are deposited into the Parish bank account.

¹⁰ Canon 953

¹¹ Canon 955.1

Health and Dental Benefits

All eligible Priests must join the Diocesan group plan. The cost of health and dental benefits is shared equally; that is, the Parish pays 50% of the premium cost and the Priest pays 50%. The provider's benefit booklet summarizes a Priest's extended health and dental benefits.

Priest's Accommodation

The Parish supplies accommodation to its Priest. The Priest is responsible for personal expenditures including:

- all personal phone usage;
- all food and drink purchases;
- all alcohol for personal entertainment and consumption;
- personal grooming and consumable supplies;
- insurance for personal items; and
- entertainment packages beyond basic rates.

Replacement Rates

An active Priest who substitutes for a Priest at another Parish, and is remunerated for doing so, gives the funds to the Parish that normally pays his salary. Wages earned are reported to the Payroll Department on the "Compensation Report and Payout Request" form. The Payroll Department transfers the wages to the appropriate Parish.

A retired replacement Priest who assumes pastoral duties for a weekend or a day and is compensated on a weekend or per Mass basis is entitled to claim mileage from the Parish that employs him, in addition to replacement Mass rates. Mileage is calculated based on the shortest route to and from the destination point using an acceptable reference, such as Google Maps. Wages and mileage earned are reported to the Payroll Department on the "Compensation Report and Payout Request" form.

A retired replacement Priest who substitutes for a Parish Priest, lives in residence for a period encompassing a minimum of two week-ends, and assumes all daily pastoral duties in the absence of the regular Priest, is eligible to receive a pro-rated salary at the Diocesan rate from the Parish. Reimbursement includes the 1,500 km per month (or prorated portion) of vehicle allowance normally added to a Priest's salary. The replacement Priest may claim mileage in excess of 1,500 km per month (or prorated portion) incurred during his stay while fulfilling pastoral duties, from the parish that employs him. A detailed vehicle log is maintained to separate Parish travel from personal mileage. Wages and mileage earned are reported to the Payroll Department on the "Compensation Report and Payout Request" form.

Pension

Incardinated Priests

The Diocese of Nelson assures a minimum defined pension benefit for every priest incardinated in the Diocese who has reached the age of 68. This benefit is based on individual need.

Until age 68, a Priest incardinated in the Diocese who holds a pastoral appointment in the Diocese must contribute the prescribed diocesan percentage of base salary to the St. Joseph Priests' Pension Association. The Diocese matches this contribution with pension funds collected from the Parishes.

Between the ages of 68 and 71, a Priest incardinated in the Diocese who continues to hold a pastoral appointment in the Diocese may choose to continue contributing to the St. Joseph Clergy Pension Association. In that case, the Diocese continues to match the contribution.

Between the ages of 68 and 71, a Priest incardinated in the Diocese who continues to hold a pastoral appointment in the Diocese may choose to stop contributing to the St. Joseph Clergy Pension Association. In that case the Diocese no longer contributes to the Priest's pension. The age limit for pension contributions to the St. Joseph Clergy Pension Association is in accordance with the *Income Tax Act*. By December 31 of the year he turns 71, the Priest must close his registered pension plan, regardless of his employment status.

Priests not Incardinated in the Diocese

The Diocese makes an annual contribution to the pension program of Priests who hold a pastoral appointment, but are not incardinated, in the Diocese. This contribution ends at age 68.

Vehicle Allowance

An active Priest receives a salary that includes an allowance to compensate to a maximum of 18,000 kilometres per year of required Parish travel. Each Priest is responsible for acquisition cost, fuel, maintenance and insurance for his vehicle. Allowable vehicle expenses can be claimed on the Priest's personal income tax return using Canada Revenue Agency (CRA) Form T777 "Statement of Employment Expenses". The following procedures are followed in accordance with CRA guidelines:

- The Priest keeps a vehicle log in order to calculate Parish and personal travel.
- The portion of depreciation and vehicle expenses (insurance, gas, maintenance, etc.) attributed to Parish travel are calculated based on invoices which support the expenses. Original receipts are kept.
- Only the expenses attributed to Parish travel are claimed on a personal income tax return. Personal travel, including travel from the Priest residence to the usual place of work (for example, the church and back), is not an eligible expense.

An active Priest who travels in excess of 18,000 kilometers per year of required Parish travel may claim the additional mileage at the Diocesan rate from the Parish. A detailed vehicle log is maintained and submitted to the Payroll Department for verification in order to confirm that the

mileage is for ministry and not for personal travel. Excess kilometers that are reimbursed by the Parish are not eligible to be claimed as an expense on a personal income tax return.

Retreats and Workshops

An active Priest invited to participate in a retreat or workshop may accept compensation as follows:

- Travel expenses.
- A negotiated fee. If the fee is from a diocesan organization, it is deposited into the Parish bank account and reported to the Payroll Department on the “Compensation Report and Payout Request” form. If the fee is not from a diocesan organization, the Priest is required to self-report the income to Canada Revenue Agency on his personal income tax return. If the Priest is paid a fee, he is responsible to pay any replacement Priest costs incurred by the Parish to the level of the fee received. In that case, replacement Priest costs are reported to the Payroll Department on the “Compensation Report and Payout Request” form.

Absences

The Diocese provides for sick leave and other clerical absences from assigned duties with the specific approval of the Bishop in accordance with Canon Law¹².

A Priest informs the Bishop of any proposed absence from the Parish¹³. The Bishop is notified in sufficient time to allow him to respond in writing, if necessary, respect to clerical replacement.

The Bishop gives permission, in writing, prior to the beginning of the Priest’s absence if a clerical replacement is from outside the Diocese.

Vacation

The Diocese grants a Priest an annual vacation of four weeks from assigned duties in accordance with Canon Law¹⁴. The Parish provides the approved remuneration for clerical replacement. A Priest should use his annual vacation entitlement prior to a move to a different parish if at all possible.

Work Week

A Priest who holds a pastoral appointment in the Diocese is granted one day per week away from normal duties. The purpose of scheduled days off is to provide a regular break from normal duties, not to accumulate additional vacation weeks. This time may occasionally be accumulated to allow up to five days to be taken consecutively. The accumulated days off may not be taken on a weekend. Additional days, beyond five, are forfeited.

¹² Canons 283 and 533

¹³ Canon 533

¹⁴ Canons 283 and 533

Sick Leave

A Priest may be absent from his assigned duties for a period of time due to medical reasons. Whenever possible, the Bishop is notified in sufficient time to allow him to make adequate provision for the pastoral care of the Parish. After five consecutive sick days, an eligible Priest must apply for short term disability according to the terms of the Diocesan benefit plan.

Bereavement Leave

Bereavement leave is granted to a Priest in the event of the death of a member of his immediate family (immediate as defined in the *Employment Standards Act*). Priests are entitled to bereavement leave to a maximum of one week without loss in regular pay. The Bishop, in consultation with the Priest, decides on the number of days of bereavement leave necessary. Bereavement leave may be used once in the event of a death, either at the time of passing or at a later date if a funeral rite is delayed.

Other Absences

A Priest may be absent from assigned duties for other reasons. A Priest is bound by Canon Law to inform the Bishop of any proposed absence from the Parish beyond one week¹⁵. The Bishop is notified in sufficient time to allow him to make adequate provision for the pastoral care of the Parish. If activities organized by the Priest during the absence generate income to him personally, the Priest is responsible for any clerical replacement costs incurred by the Parish or Diocese through payroll deduction. The clerical replacement costs and adjustment to the Priest's salary are reported to the Payroll Department on the "Compensation Report and Payout Request" form.

Retired Priests and Religious

A retired Priest, whether or not employed by the Diocese prior to retirement, receives a T4 slip for income earned after retirement.

A retired Diocesan Priest, who is incardinated in the Diocese, retains health and dental benefit coverage upon retirement and continues to share the cost of his benefits equally with the Diocese. The Priest's portion of benefit premiums is charged to the Priest on a monthly basis. The funds are withdrawn from the Priest's bank account by electronic funds transfer.

Upon retirement, Diocesan coverage of all health and dental benefits for Religious ceases. A Religious is responsible to make his own arrangements for health and dental benefit coverage and to pay 100% of premiums after retirement.

Seminarians

The Diocese pays a monthly living allowance to each Seminarian, through the Payroll Department, by direct deposit twice per month. The allowance is reported on a T4A slip as required by Canada Revenue Agency.

¹⁵ Canon 533

A Seminarian must report a gift from anyone other than family to the Bishop. The Payroll Department is notified if a cash gift is received from anyone other than family. The value of the cash gift reported is deducted from the Seminarian's monthly allowance.

A Seminarian pays his incidentals and personal expenses from the monthly allowance. Incidentals are purchases of a minor nature. Personal expenses include school supplies, bus fare and transportation costs for personal travel, books that are not required to be purchased for study, clothing, personal hygiene products and services, consumables, entertainment and restaurant meals.

A Seminarian who is taking a required course off-site is reimbursed by the Diocese for his bus pass. The original receipt is provided to the Payroll Department for reimbursement. If the course is not required, the Seminarian must pay the bus pass expense.

In addition to the living allowance, the Diocese reimburses extraordinary expenses upon approval by the Bishop. Examples of extraordinary expenses include fees for an English language course, books required for study, and expenses incurred upon initial arrival in Canada such as clothing and supply purchases.

Certain extraordinary expenses require pre-approval by the Bishop. For example, airplane fare if a Seminarian is unable to travel by bus or dental work in excess of that covered by the Diocesan health benefit plan. A Seminarian must contact the Chancery if he is unsure whether an expense requires pre-approval by the Bishop.

Upon arrival in Canada, a Seminarian is registered for health and dental coverage through the Diocesan benefit plan(s). Health and benefits are summarized in the provider's benefits booklet.

SCHEDULE A: RENTAL AGREEMENT/CONTRACT

APPLICATION FOR RENTAL OF _____

Applicant Name(s):		Date of Function:	
Address:			Postal Code:
City:	Prov:	Email:	
Phone: (<i>day</i>)	(<i>evening</i>)	(fax)	
Contact person if different than Applicant Name:		Relationship to Applicant:	
Address:			Postal Code:
City:	Prov:	Email:	
Phone: (<i>day</i>)	(<i>evening</i>)	(fax)	

Type of Function:		# of people:
Hall Rental Rate: \$		Total Hall rental: \$
Is the Kitchen required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Caterer:	
Kitchen Rental Rate: \$		Total Kitchen rental: \$
TOTAL COST OF FUNCTION: \$		

A **damage deposit** of \$ _____ is required to book the hall and/or kitchen. This damage deposit will be returned after the hall is inspected. The cost of repairing damage or cleaning will be deducted from the deposit. The balance of the damage deposit will be returned by mail 14 business days after the function.

The cost of the function in the amount of \$ _____ must be paid 30 days prior to the function with any remaining balance paid one business day before the event. If you wish to cancel the function you must notify the parish office at least 14 days before the effective date of the function to have the damage deposit returned.

The undersigned agrees to the terms and conditions of this contract and will agree to follow the rules and regulations for use of the facilities as listed on the following page.

I/We agree to rent the _____ hall and/or kitchen on the date specified, with the understanding that I/we agree to release and forever discharge, indemnify and hold harmless the Roman Catholic Bishop of Nelson, _____ Church and any of its volunteers and/or paid staff and their successors, and assigns for, any claim or liability for proper damage or loss, bodily injury, death or any other type of injury of any nature whatsoever resulting from, occasioned to, or suffered by any person or persons of the user herein of _____ Parish by the renter(s), their invitees, servants and assigns.

Signature of Applicant: _____ Date: _____

Accepted on behalf of _____ Parish

Per: _____ Date: _____

1. Full disclosure of the function type, size and activities must be provided at the time of application. _____ reserves the right to refuse use of the facilities that do not conform to the dogma of the Catholic Church, its teaching and cannon law.
2. For entrance into the hall for evening, weekend or holiday activities, the applicant must make arrangements with the parish office during office hours before the event. The office is to be found on the south side of the church located at _____ Office hours are printed on the front page of the parish bulletin.
3. No alcohol, liquor or beer is to be served during the event without a liquor licence. If any form of alcohol is to be served the applicant is required to apply for and display a liquor licence from the proper provincial authority and copy provided to the church office. The applicant must ensure that no alcohol will be provided, in the possession of, or consumed by anyone who is under the legal age of 19 for the duration of the event.
4. Maximum capacity in the hall is 190. The applicant is responsible for ensuring that the limit is not to exceed the limit during the activity.
5. The applicant is to make sure that all outside exits and walkways are not to be blocked, as well all inside doorways, stairwells and emergency exits are to be kept clear and operational.
6. It is the applicant's responsibility to ensure that upon vacating the building, all doors are securely locked. The event, music and all related activities must stop at 11:00pm sharp and the hall vacated by 11:30pm sharp. All lights, fans, stoves and other fixtures must be turned off before leaving.
7. The applicant is responsible for ensuring that the Hall and entrances are cleaned; all kitchen areas are to be swept and washed; and all tables, counter and sink areas should be thoroughly wiped down. All trash is to be disposed of in the provided garbage bin located outside on the northwest corner of the building and all recycling is to be removed and taken to the nearest recycling facility. The applicant is also to ensure that the tables and chairs are to be arranged as when they first entered the hall.
8. No equipment, furniture or church property is to be removed from the church, hall, kitchen or the premises.
9. Access and use is limited to the hall, entrance and washrooms on the main floor. Kitchen use is limited to those applicants who have applied for the use of the kitchen and paid the rental rate.
10. For use of the kitchen it is the applicant's responsibility to ensure that their caterers clean all floors, counters, stove surfaces and ovens.
11. All decorating for the event is to be approved by the parish authorities. If approval is given, there are to be no decorations or other materials affixed to the wall, woodwork, windows/doorframes, floors or fixtures. The bulletin board in the hall may be used for decorating items and are to only have pins used. Tables and chairs may be decorated provided those decorations are attached with tape or string and are removed entirely after rental activity.
12. In the event of any medical, fire or police emergencies dial 9-1-1 from the phone located in the kitchen.
13. Any form of commercial/for profit activity is strictly prohibited.
14. There is NO SMOKING permitted in any part of the building or on parish property.
15. There are to be no open flamed candles used in the hall and no confetti, rice or shredded flowers are to be used inside the church, hall, kitchen, or on any church property.
16. To avoid damaging flooring, tables and chairs are not to be dragged across the floors when setting up and breaking down the room.
17. Services not provided for in the use of the hall and/or kitchen include the setup/breakdown of the hall and any table linens or chair coverings required for the activity.
18. Security deposits will be forfeit, in full or in part, if the hall and/or kitchen have not been cleaned and for any damages incurred during the event. The applicant is hereby notified that if costs of damage(s), occurring in the church building or on the property as a direct result of the applicant's negligence, exceed the amount of the security deposit, Christ the Servant has an obligation to pursue any legal action available in order to collect said moneys from the applicant.
19. Any persons or organizations who do not comply by these rules and regulations may be denied future use of the hall and/or kitchen.

SCHEDULE B: COLLECTION AND HANDLING PROCEDURES & PROTOCOLS

In Advance of the Weekend Masses

A person (secretary or other, not the Priest) who does not bag or count the collection prepares a table to record the collection(s). This table includes the following columns:

- Date
- Mass Time
- Tamper-evident Bag Number (in sequential order)
- User's Printed Name
- User's Signature
- Special Collection Designation (if necessary)

The original table is placed in the sacristy with the corresponding tamper-evident bags, in their sequential order, for the weekend Masses. A copy of the table is placed in the Parish office.

After Each Mass

The assigned persons (for example, ushers or readers) do the following after each Mass:

- Determine the designated bag for that Mass by matching the bag number with the number on the table.
- Transfer the collection envelopes and loose cash from the collection baskets into the tamper-evident bag(s).
- Print their names and sign in the spaces provided on the table.
- Remove the number strip from the top of the bag when the bag is sealed. The numbered strip(s) is then attached to the table.
- The assigned person places the sealed bag(s) in the safe or other designated secure location.

After the last Mass, the completed table with the numbered strips attached is placed in the safe or other designated secure location with the sealed bag(s).

Following the Weekend

Maintenance of Records

Before the collection is counted, the secretary or designated person files the completed table with the numbered strips attached.

Counting Collections

At least two unrelated people are involved in counting Parish collections. These persons should be rotated on a regular basis. At least one of the counters must not have the responsibility of signing cheques and/or recording deposits.

When the collection is counted, the counters verify that the bags from the sacristy have the identical numbers corresponding to the copy of the table that was placed in the Parish office before the weekend. Any discrepancies are recorded on the table and immediately reported to the Parish Finance Committee.

At least two unrelated people must prepare the bank deposit, which is deposited at the bank as soon as possible. These persons should be rotated on a regular basis and at least one of them must not have the responsibility of signing cheques and/or recording deposits. It is preferable that those involved in counting Parish collections not prepare the bank deposit.

All people involved in counting Parish collections and preparing the bank deposits must provide a clear criminal record check and follow the *Safe Environment Policy* before their duties begin.

Safeguarding of Parishioner Contribution Records

Parishioner contribution records are confidential financial records and are treated as such. A person not involved in the collection count or bank deposit posts contributions to individual parishioner records. Parishioner contribution records are maintained in a secure (locked and fireproof) file at the Parish office. Access is limited to individuals delegated by the Pastor.

The Charities Directorate requires that church offering envelopes are retained for six years from the end of the tax year to which the envelope relates.