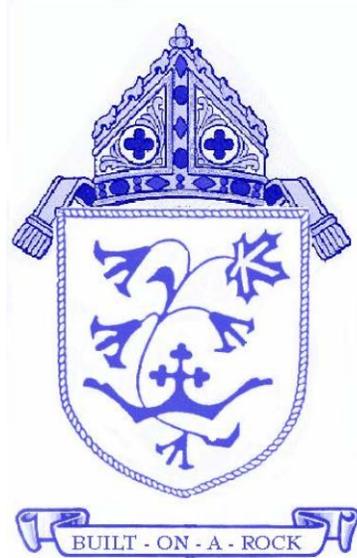


Archdiocese of Kingston



CHAPTER 10

ARCHDIOCESAN FINANCIAL REGULATIONS

Chapter 10 ARCHDIOCESAN FINANCIAL REGULATIONS

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PARISH FINANCE COMMITTEE

In accordance with Canon 537, every parish is required to have a finance committee which shall operate in accordance with the norms established by the Archbishop. The committee is to assist and advise the parish priest in regard to the administration of the temporal goods of the parish. The committee is composed of a minimum of three members, in addition to the parish priest, and will meet at least quarterly, with minutes of all meetings being kept. Parish staff can attend the meetings as a resource for parish information but should not be members of the committee, nor should members of the families of parish staff or clergy be members of the committee.

All persons, whether clerics or laity, who lawfully take part in the administration of ecclesiastical goods are bound to fulfil their duties in the name of the Church, in accordance with the law (Canon 1282).

Administrators act invalidly when they go beyond the limits and manner of ordinary administration, unless they have first received approval in writing.

FUNCTIONS

To assist the pastor with the following:

Financial

Preparation and coordination of the parish annual budget and review of the budget at least quarterly to determine whether it is being observed.

Provision of an annual financial report for parishioners and the Archbishop.

Provision of advice/assistance regarding the maintenance of accurate financial records, financial controls, and compliance with archdiocesan and government finance and accounting requirements such as preparation of the annual charity return (T3010), HST filings, and payroll remittances.

Assistance with the implementation of any parish audit findings.

Property

To inspect periodically all parish properties and equipment so that they remain in proper repair, and to budget for and plan repairs as required. A parish may have a separate property committee which will be a subcommittee of the finance committee.

Other

To encourage support of archdiocesan fund-raising campaigns.

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To assist in establishing effective means of raising the funds needed to attain the goals of the parish.

To recommend to the Archdiocese the purchase or transfer of property in accordance with archdiocesan policy and the Canons regarding alienation of property. (Canons 1291 – 1298).

MEMBERSHIP

Parish Priest

All administrators are to perform their duties with the diligence of a good householder and in accordance with the Canons.

Therefore they must:

1. be vigilant that no goods placed in their care in any way perish or suffer damage;
2. observe the provisions of canon and civil law;
3. at the proper time pay the interest which is due by reason of a loan or pledge, and take care that in due time the capital is repaid;
4. keep accurate records of income and expenditure;
5. keep in order and preserve in a suitable archive the documents and records establishing the rights of the Church to its goods, and to similarly maintain financial records in accordance with government and archdiocesan policy.

Administrators are not to begin legal proceedings in the name of the parish, nor are they to contest them in a secular court, without first obtaining the permission of the Archbishop.

Lay Members

Ideally, the parish finance committee should include parishioners who are knowledgeable in the field of administration, finance, and property. The length of their term can be determined at the local level. A suitable length could be as for the diocesan finance committee, namely, five years renewable.

In consideration of what is mentioned in Canon 532 and Canons 1281-1288 in regard to the administration of temporal goods, for which the finance committee is to help the parish priest, it is proper for the guidelines of the finance committee to include direct responsibility for property or special projects, or by means of the creation of subcommittees.

The Parish Finance Committee is to be separate from the Parish Pastoral Council.

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ARCHDIOCESAN GUIDELINES FOR PARISH ADMINISTRATION

In order to secure a careful and just administration of our ecclesiastical temporalities, the following regulations are to be regarded as obligatory on all administrators of parish or diocesan temporalities. The term administrator includes canonically appointed pastors, parish or church administrators appointed as such by the Archbishop, and administrators of diocesan-owned institutions or funds. The term parish includes missions.

Ecclesiastical Property

1. All parish and diocesan property is held civilly in the name of the Diocesan Corporation of which the legal title is: THE ROMAN CATHOLIC EPISCOPAL CORPORATION OF THE DIOCESE OF KINGSTON IN CANADA. Pastors or other administrators may not hold in trust or in their own name any church property.
2. All parish and diocesan property, such as land, church, rectory, hall, and cemetery shall be registered and the title deed issued in the legal title of the Archdiocese. The title deed shall be filed in the Chancery.
3. The **permission of the Ordinary** must be obtained by the Pastor or Administrator for any act of extraordinary administration. Among such are the following: (cf Canons 1281-1288).
 - a) To purchase immovable property;
 - b) To sell, exchange, mortgage, or subject to contract or to any other burden, ecclesiastical property, creating or implying a parish or diocesan obligation;
 - c) To accept or renounce a legacy, bequest, foundation, or solemn donation made to a parish or diocesan institution;
 - d) To lend any personal funds to a parish or archdiocesan institution;
 - e) To invest Church funds without permission of the Archbishop other than in the Archdiocesan Central Development Fund;
 - f) To build, tear down, or rebuild any ecclesiastical building or to make extraordinary repairs or improvements on any church property;
 - g) To waive claim to an unpaid debt due to a parish or diocesan institution.

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When applying for permission for any of the above acts of extraordinary administration, which must be done in writing, the Archbishop must be supplied with all pertinent information, such as the purpose of the transaction, debt, or expenditure, an estimate of the cost, and financial capability to meet the obligation.

The Bank Procuration

The authority necessary to undertake bank transactions in the name of the parish is given to the Pastor or Parish Administrator by the Archbishop by means of a Bank Authorization Form. Parish accounts should neither be opened nor closed without the Archbishop's authorization. Changes to signing authorities require the issuance of a new Banking Authorization Form. The Pastor or Parish Administrator is not to give his authority to other persons without the written permission of the Archbishop.

All parish funds are to be held in banking accounts and instruments in the name of the parish.

The parish should avoid multiple bank accounts. Except in special circumstances (e.g. funds held in trust by permission or lottery accounts) a parish only requires three accounts: Operating account, Mass account, and a Cemetery account (for those parishes with a cemetery). Except in exceptional circumstances, the benefits of a Building Fund can be obtained through the Central Development Fund.

Parish funds of any kind are not to be in accounts in the name of the Parish Pastoral Council, an organization, or an individual person. The pastor/administrator must be a signer on all parish accounts including cemetery accounts.

Mass stipends are to be kept in a separate current account in the name of the parish.

A register of Mass stipends must be kept which indicates

1. The date the stipend was paid
2. The name of the person who paid the stipend
3. The name of the person for whom the Mass is to be celebrated
4. The date that the Mass was celebrated

Cheques issued for parish expenses must bear the signature of the pastor/administrator.

The Consolidated Banking System

Recognizing that exceptions are sometimes made for reasons of bank branch access, it

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is imperative that parishes hold their accounts with the institution designated by the Archdiocese. Currently, the Bank of Montreal is so designated.

Administration of Ecclesiastical Temporalities

Pastors and administrators are charged with the duties of supervising and managing the ecclesiastical property entrusted to their care.

All funds raised and received in the name of the parish or for parish purposes belong to the parish and are to be regarded as ordinary revenue. Such funds include the Sunday and Holy Day collections; Christmas and Easter collections; and proceeds from bazaars, socials, entertainments and similar activities. Donations raised in the name of the parish or receiving a charity tax receipt can only be used for parish purposes. Donations for the personal use of individuals or for charities not registered in Canada cannot be receipted.

If there is doubt about whether particular gifts or legacies made for specific purposes are to be regarded as ordinary or extraordinary revenue, the office of the Financial Administrator should be consulted.

Only one collection should be gathered at Sunday Mass. If a second collection is scheduled for a permissible or *approved* purpose (e.g. a diocesan collection), it can be gathered, at the discretion of the pastor, immediately after the regular Sunday collection at the Offertory of the Mass. It is forbidden to take a collection to charge attendants for the seats, or to charge money at the entrance of the church, in the vestibule, or outside the church door, before Sunday Mass or any other religious service.

The revenues which are extraordinary or contingent and not ordinary parish revenues subject to cathedratica (currently 9% of ordinary revenue for archdiocesan support and 3% for the Priests' Retirement Fund) are:

1. The annual papal and diocesan collections: The full amount of these collections is to be sent to the Chancery within four weeks of their gathering. A separate cheque not including other chancery payments must be forwarded for each of these collections.
2. Interest derived from parish surplus loaned to the Archdiocesan Central Development Fund, belongs to the parish.
3. Revenue derived from rentals of the parish hall.
4. Funds raised by parish societies for specific charitable purposes as noted above, and particular gifts and legacies designated as extraordinary by the Archbishop.

All cheques sent to the Chancery for any purpose shall be made payable to:
THE ARCHDIOCESE OF KINGSTON.

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All parish funds must be deposited in the parish bank accounts authorized by the Archbishop.

All bills are to be paid by credit card or cheque, and cancelled cheques and invoices preserved as evidence of discharged obligations. For each cheque, the stub shall indicate the date of issuance, the amount, the purpose, and the payee. Debit cards can only be used to review online banking information or to make bank deposits.

All current debts of ordinary administration must be paid within one month after the presentation of invoices for satisfactory work or material received. To defer payment on any current account for more than three months shall be regarded as evidence of serious neglect.

Ordinary acts of administration include those which are necessary for the proper preservation and operation of a parish or institution, such as the purchase of supplies for church and rectory which are usual and normal, and minor repairs, and compensation of employees. With regard to the purchase of church or rectory furnishings, these expenditures are not to exceed **\$25,000** for any one purpose. When expenditures exceed this amount, they become extraordinary or capital expenditures. (See capital projects)

For parishes with loans from the Archdiocesan Central Development Fund, continued repayment of the parish loan should take precedence over any non-essential major item of purchase.

1. Extraordinary administration items require the written permission of the Archbishop before proceeding with actions that are beyond the **\$25,000.00** limit.
2. Leasing of buildings or properties must be approved by the Archbishop.
3. Proposed leasing agreements or contracts must be sent to the Office of the Financial Administrator for review before signing.
4. All leasing agreements or contracts are to be signed by the Archbishop unless his permission is received for alternative arrangements.
5. A copy of the signed agreement is to be forwarded to the Financial Administrator.

Telephone, cable service, pastor's household expenses, fuel, utilities for church and rectory, suitable furniture, china, linens, silverware, etc. for the rectory are to be regarded as ordinary expenditures and are to be charged to the parish. However, **personal expenses** may not be charged to the parish or institution. The parish bears the expenses of the rectory except for personal items including but not limited to long distance phone calls of a personal nature, tobacco/cigarettes, and alcohol *for personal consumption*.

All sacred vessels, vestments, and rectory furnishings are presumed to belong to the parish and not to the pastor. Personal property of the pastor should be listed in the inventory of the annual report. This inventory should be kept up to date by listing new acquisitions and deleting those disposed of.

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Any pastor or administrator who, for any reason, relinquishes his office, is to submit to the Chancery a financial report covering the current year up to the date of this departure, within twenty (20) days of his departure. Otherwise, an annual parish financial and spiritual report will be due on the date set each year by the Chancery. The parish financial report is to be shared with the whole congregation, usually by means of inclusion in the weekly bulletin.

Mission or subsidiary churches should bear a portion of the expenses of the maintenance of priest and rectory from the regular revenue of the mission church on a *pro rata* basis according to services rendered.

The Central Development Fund

The Central Development Fund responds to the social principles of the Church. Parishes are to deposit surplus funds with the archdiocese and not with financial institutions, unless approved by the Ordinary. These cooperative funds enable the archdiocese to loan funds to parishes at low interest rates.

Parishes with a deposit in the Central Development Fund earn a rate of interest according to the current schedule.

Both the interest cheques and interest invoices will be issued quarterly.

A parish cannot have both a debt and a deposit in the Central Development Fund at the same time, i.e. amortizing a debt while saving for another project. The objective is to amortize the debt.

An agreement will be given to the lending parish, indicating that these surplus funds *remain* the property of the lending parish and will be returned to it when the need arises. Interest will be paid to the parishes at the following rates:

1. Parishes having a deposit with the Archdiocesan Central Development Fund: The average Bank of Canada rate for the six-month period prior to payment, paid semi-annually, on the closing daily balance of deposits.
2. Parishes having a debt with the Diocesan Central Development Fund: The average Bank of Canada rate for the six-month period prior to payment plus 1/2 %, paid semi-annually, on the closing daily unpaid balance of the loan.

Employees and Work Agreements

1. The hiring of pastoral workers or other lay employees to work either full time or

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- part time should be done after consultation with the relevant parish committee.
2. In the consultation process, prior to hiring, consideration must be given to the possible impact upon:
 - a. the concept of lay ministries, temporary or permanent;
 - b. volunteers who have given of their time and energies without remuneration, only to see their ministries be replaced by a paid position;
 - c. the parish and the archdiocese both present and future;
 - d. the transfer of pastors or parish administrators.
 3. All lay employees who are in full-time or part-time employment with a parish or archdiocesan institution must have a job description and, if a new hire, a letter signed by the pastor detailing all the conditions of their work agreement, such as hours of work, vacation entitlement, sick leave policy, probationary period, or any other item which may be subject to interpretation at a later time. All lay employees and volunteers in positions of trust must be screened in accordance with the Archdiocesan protocol.
 4. Following a probationary period of three months (for new hires), lay employees who work an average of 17.5 hours per week must be enrolled in the diocesan group benefits plan and the pension plan. It is imperative that they are informed of this. Health and Dental coverage can be declined if coverage is available under a spouse's plan in which case the employee must sign a waiver.
 5. The Financial Administrator must be consulted before any lay employee is terminated involuntarily.

Salaries and Allowances

Pastors who are prevented from fulfilling the duties of their office by reason of continued illness are to be paid their full salaries for two months, after which a special arrangement shall be made by the Archbishop. A similar arrangement applies for salaries of associate pastors in similar circumstances.

All priests are entitled to their salary during their annual vacation, and the salary of the priest replacement is to be paid by the Parish.

"Unless there is a grave reason to the contrary, the parish priest may be absent each year on holiday from his parish for a period not exceeding one month, continuous or otherwise. The days which the parish priest spends on the annual spiritual retreat are not reckoned in this period of vacation. For an absence from the parish of more than a week, however, the parish priest is bound to advise the local Ordinary." Canon 533-2

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The above norms apply also to associate pastors and chaplains in the Archdiocese.

Automobiles are to be privately owned or leased by the priest. The monthly salary and kilometrage allowances for priests are to be according to the Archdiocesan Schedule of Remuneration which is reviewed and distributed annually.

Stipends: The offerings for Masses (announced and unannounced), Baptisms, Marriages, and Funerals are listed in the schedule provided by the Chancery Office. The stipend for announced Masses is divided equally between the parish and the celebrant.

Discretion as to condition of persons and ability to pay is always to be used with regard to these offerings.

Similarly, amounts for honoraria and other remuneration for weekend assistance, weekday assistance, and vacation coverage are listed in the Archdiocesan schedules.

Clergy Health Plan

Payable from Parish Funds (*after receipt of diocesan invoice*).

Priests' Retirement Fund

Each parish contributes 3% of Annual Ordinary Revenue. In addition, priests are to contribute the stipends received for bination and trination of Masses.

Clergy Retreat and Convocation

For priests and deacons in active ministry, retreat fees and accommodation costs are payable from parish funds.

For retired priests, retreat and convocation fees and accommodation costs are payable by the Priests Retirement Fund.

Priests' salary schedules are updated annually and distributed to the parishes. Stipend schedules are updated as required. Contact the Chancery Office if you require copies of the schedules.

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Wills & Powers of Attorney

Every archdiocesan priest is required to make a legal will drawn by his own solicitor. One copy should be forwarded to the Chancery to be kept for safekeeping. In addition, priests are strongly encouraged to complete a Power of Attorney for Property and a Power of Attorney for Personal Care. Copies of those documents should likewise be kept on file at the Chancery Office.

GUIDELINES FOR PARISH FINANCE AND ACCOUNTING

(Explanatory Notes)

Parishes must follow a chart of accounts which is consistent with the annual financial report to the Archdiocese. Cognizant of the multitude of situations and circumstances which may prevail in a parish, the following guidelines outline the best practices:

Revenues

Collection Basket Receipts:

Tamper-evident, secure bags are preferred for the accumulation of offerings. No fewer than two unrelated persons must participate together in the collection, counting, and deposit of collections.

Cash, cheques, and envelopes must never be removed from the collection for any purpose. A safe or locked cabinet should be used to secure the money until it is deposited. Collections and other parish receipts should be deposited as soon as possible after counting.

Ideally, each parish should have, as a minimum, two teams of two members each for counting collections. (*alternative – three counters, one of whom is unrelated to the others.*) The counters must be screened in compliance with the diocesan screening protocol and must be at least 18 years old.

Expenditures

All payments, with the exception of petty cash or credit cards, must be made by cheque. Blank cheques should never be signed until all the usual information (including payee and amount) has been added. Before use, cheques should be stored in a locked and secure safe or cabinet. Void cheques are to be kept and filed numerically with the cancelled cheques or bank copies.

A parish may arrange for a credit card by contacting the Financial Administrator. The

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cards of usual suppliers (e.g. Canadian Tire) can be obtained by a parish, but the maximum limit is \$1,000. Church credit cards are not to be used for personal expenses.

Receipts and invoices are to be filed with the card statement when it is paid. A parish credit card should not be used for personal expenses, ATM transactions, cash advances, or wire transfers.

The credit card account is to be paid in full by the due date so that interest charges do not accrue. As with blank cheques, credit cards are to be kept in secured locations when not in use.

Petty cash should be kept in a secure area, and only one person (normally the secretary/bookkeeper) should be responsible for, and have access to, the funds. Cash may only be dispersed upon presentation of an original receipt.

Electronic Banking

Payments by automatic debit may be made to major corporate suppliers, utilities, or the government. Except for salary, no electronic transfer should be made to an individual. A hard copy of every transfer is to be signed by the pastor/administrator.

Purchases and invoice payments must be supported by documentation so that a good audit trail is kept. A detailed petty cash voucher must be used for each cash disbursement and must include the date, purpose, payee and amount. Petty cash accounts are to be reconciled when they are replenished.

Debit cards required for electronic banking may be obtained but are not to be used for purchases.

Bank Reconciliation

All bank accounts are to be of a commercial nature, such that cancelled cheques or equivalent facsimiles are provided on a monthly basis.

Pastors/Administrators are asked to review the monthly bank statements and cancelled cheques.

The person doing the monthly bank reconciliation must verify that the activity per the bank statement matches the parish bookkeeping/accounting records. Differences must be investigated and reconciled.

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OPERATING GUIDELINES ARCHDIOCESAN FINANCE COMMITTEE

Make-up & Term of Office

The Committee shall be made up of the Archbishop as Chairman, the Vicar-General as Vice-Chairman, the Financial Administrator as Secretary, and six other members chosen for their expertise in the fields of civil law, finance, engineering, and construction, of whom four must be laity, and who are to be appointed for a five-year (renewable) term.

Responsibilities

To recommend for approval the annual Diocesan Financial Report and Budget;

To give counsel on administrative matters dealing with property, estates, civil law, new capital spending, and construction according to canon law and Archdiocesan norms;

To recommend for approval capital items submitted by the parishes according to canon law and Archdiocesan norms;

To make recommendations to the Archbishop regarding the administration of the Archdiocese in the fields of finance, property, and civil law;

To make recommendations pertaining to the collective administration of the Archdiocese at the parish level in the areas of finance, property, and civil law.

Meetings

The Committee shall meet once a month (except July and August).

Other meetings when necessary can be called at the discretion of the Archbishop.

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Format – Parish Submissions to Finance Committee

General Guidelines

The following regulations are to be observed for building or repair projects:

1. No church (or parish building) may be built without the express consent (in writing) of the Archbishop.
2. No land or buildings may be purchased for a parish, nor may parish land, buildings, or property be sold, or parish funds be invested, without the written permission of the Archbishop.
3. No money may be borrowed nor debts incurred in the name of the parish, for land, for the construction, remodeling, or repair of parish buildings, or for their furniture, without the written authorization of the Archbishop.
4. In seeking any of the above authorizations, the guidelines of the Diocesan Finance Committee are to be followed.
5. The Archdiocese is not responsible for the acts of parish administrators who enter into business negotiations *without* the required permission or who *exceed* the limits or mode of permissions granted them. For these offenses, the parish administrator is personally responsible and, in some matters, is even obliged to give restitution.

Capital Projects Submission Procedure

For Projects Less than \$100,000 (total cost including projects completed in phases)

1. Review with the Financial Administrator the insurance and contract requirements.
2. Submit in writing for review by the Archdiocesan Finance Committee a description/drawings of the project, a *Request for Authorization Form*, and three contractors' estimates.
3. Award the contract only after receipt of written approval to proceed.

Pastors may, on their own authority, authorize work with a total cost of \$25,000 or less. Item 1 above and the requirement for three estimates applies.

For Projects Over \$100,000 (total cost including projects completed in phases)

1. Review with the Financial Administrator the insurance and contract requirements.
2. Submit to the Archdiocesan Finance Committee a description of the project, a preliminary budget, drawings if required/available, and a *Request for Authorization Form*. (an in-person presentation to the committee is preferred).
3. After receiving written approval to proceed, obtain finalized engineered drawings and a finalized budget.

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4. Submit the material specified in Item 3 to the Archdiocesan Finance Committee for review.
5. Proceed to tender only after receipt of written approval. The tender process must be supervised by a professional engineering or architectural firm.
6. Provide periodic progress reports to the Archdiocesan Finance Committee.

The parish must have on deposit with the Archdiocese or be able to show guaranteed funding in the following amounts:

1. \$400,000.00 or less: the parish must have 50% of the cost of the project on deposit with the Archdiocese.
2. \$400,000 to \$800,000: 60% of the cost of the project.
3. \$800,000 and above: 75% of the cost of the project.

The Archbishop will make the final decision concerning the proposed project after receiving the recommendation of the Archdiocesan Finance Committee.

After completion of the approved project, the detailed working "as is" plans are to be sent to the Archdiocese for safekeeping and future reference.

Regulations

For all projects involving church/sanctuary construction and/or renovations, the Diocesan Liturgical Commission is to be consulted.

The signing of contracts and the arrangements of bonds to cover the work must take place at the Chancery Office, unless expressly arranged otherwise by the Archbishop.

A new building must be insured during the time of construction.

Civil law requiring the employment of an architect for construction exceeding specified amounts must be observed. Requirements of the diocesan insurer must be followed.

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Request for Capital Expenditure

Parish Name: _____

Pastor/Administrator: _____
Signature

Date: _____

2. Request Type

- Repairs (Church or Rectory)
- Renovations (Church or Rectory)
- Furniture, Equipment
- New Construction
- Other (_____)

3. Source of Funds

- Parish (Operating Budget)
- Fundraising Activities
- Parish Loan
- Diocesan Loan
- Other (_____)

4. Description of Request (Supplementary Details May Be Attached)

5. Reasons for Request

6. Date Required _____ 7. Estimated Cost _____

The Archdiocesan Liturgy Commission is to be consulted for all projects involving church/sanctuary construction and/or renovations,

Parish submissions should be received at least one week in advance of the Archdiocesan Finance Committee meeting each month. Submissions received after this period shall be placed on the agenda of following month's meeting.