



## **Diocese of Palm Beach**

### **Norms Governing Parish Finance Councils for the Diocese of Palm Beach**

#### **Introduction**

The Second Vatican Council teaches that Christ's faithful are sharers in the role of Christ: the Priest, Prophet and King. The kingly mission includes the appropriate assistance offered by Christ's faithful to the Pastors in the administration of temporal goods of the Church [Second Vatican Council, *Decree on the Apostolate of Lay People*, No. 10].

The Diocesan Bishop is to supervise the administration of the temporal goods of the Parishes of the Diocese. He is to see to the organization of the administration of ecclesiastical goods by issuing norms within the limits of universal law for the development and management of the Parish's financial resources, including norms for the Parish Finance Council [cc. 537; 1276, §§1-2].

In accord with universal ecclesiastical law, the Parish Finance Council assists the Pastor in fulfilling his function as a good householder [cc. 1284 –1294] without prejudice to his role as the chief administrator and legal representative of the Parish's temporal goods [c. 532].

The Parish Finance Council is distinct from the Parish Pastoral Council. However, communications between the two councils is essential for the good of the Parish.

#### **The Law**

Every Parish is to have a Finance Council governed by universal law and norms issued by the Diocesan Bishop [cc. 537, 1276 § 1]. In accord with universal ecclesiastical law, these norms for the Parish Finance Councils for the Diocese of Palm Beach provide stable uniform structure and function in assisting the Pastor in his role as administrator of parish temporal goods [cc. 124, 127, 1281 - 1288]. These norms are to be adhered to in every Parish/entity and mission of the Diocese of Palm Beach [c. 86, 90]. All former norms regarding Parish Finance Councils are abrogated [c. 20].

### **Specific Functions**

The Parish Finance Council is to advise the Pastor each year in the preparation of the *Annual Parish Budget* of the income and expenditures that are foreseen in the administration of the Parish.

The Parish Finance Council is to review the quarterly parish financial statements, the *Annual Financial Report* of the Parish, and when applicable the independent auditor's report resulting from the *Biennial Agreed Upon Procedures*.

The Parish Finance Council is to be consulted by the Pastor concerning the following administrative acts: the buying or selling of real estate (land and buildings), extraordinary acts of administration, and ordinary acts of administration of importance as defined in the *Transaction Approval Requirements for the Diocese of Palm Beach* as of February, 2007 [included herein].

In addition to the above, the Pastor may seek the advice and counsel of the Parish Finance Council in any matter he considers appropriate and helpful to his administrative role.

### **Membership of the Parish Finance Council**

#### **Appointed Members:**

The Parish Finance Council members are to be Catholics who are active members of the Parish in full communion with the Catholic Church. They must be of outstanding integrity, possess prudent judgment and have expertise in financial matters.

The Pastor appoints members of the Parish Finance Council for fixed terms of no less than three and no more than five years. Terms should be staggered to provide for continuity of service and no disruption to the function of the Parish Finance Council. The Pastor may renew the term of a member with the renewal being limited to the term of the original appointment.

The Parish Finance Council should have an odd number of appointed members between a minimum of three and a maximum of seven.

#### ***Ex-Officio* Members:**

In addition to the appointed members, Parochial Vicars assigned to the parish are *ex-officio* members. If the Pastor seeks consensus of opinion on a certain matter through the means of a vote, *ex-officio* members do not participate in that vote.

#### **Resource Personnel:**

The parish bookkeeper, and when applicable the parish business manager, parish school principal and bookkeeper serve as resource personnel to the Parish Finance Council. At the discretion of the Pastor, they attend meetings as non-voting staff consultants.

Other resource personnel (i.e. architect, contractor etc.) with expertise in a specific area may be invited to attend meetings as a non-voting consultant at the discretion of the Pastor.

**Preclusion to Membership:**

Any person having a conflict of interest in view of other services, paid or unpaid, being rendered to the parish and blood relatives of the Pastor are excluded from membership.

**Meetings of the Parish Finance Council**

The Pastor convokes and presides over the meetings of the Parish Finance Council. The Pastor oversees and determines the issues to be addressed and receives proposals from members. The agenda and background information should be made available to members in advance of the meeting.

The Pastor selects a recording secretary from among the appointed members. Meeting minutes summarizing the items discussed and advice rendered should be recorded, at least in summary fashion. The Pastor for future reference should retain all relevant materials reviewed during the meeting.

Members must maintain confidentiality on those matters designated as confidential. Communication to the Parish community should take place once the Pastor finalizes the reports and decisions.

A simple majority of the appointed members constitute a *quorum*.

The rules contained in the current edition of *Robert's Rules of Order Newly Revised* may govern the Parish Finance Council in all cases to which they are applicable and in which they are not inconsistent with universal ecclesiastical law, these norms, or any special rules of order issued by the Diocesan Bishop.

**Accountability to the Diocesan Bishop**

In addition to the quarterly financial statements of the parish, the Pastor will provide an annual report on the Parish Finance Council to the Diocesan Bishop who presents it to the Diocesan Finance Council for examination. This annual report is to be submitted no later than September 30 for the fiscal year ended June 30 [cc. 1284, §2, 8°; 1287, §§1-2]. This report is to be submitted by completing the attached prescribed form that includes the following:

- the names and professional titles of the members of the Parish Finance Council;
- the dates on which the Parish Finance Council met during the preceding fiscal year, and since the end of the fiscal year;

- a copy of the *Annual Parish Budget* and *Annual Financial Report*;
- the date(s) on which the approved *Annual Parish Budget* and *Annual Financial Report* were made available to the parishioners during the preceding fiscal year;
- a statement signed by the pastor and members of the Parish Finance Council that they have met, reviewed, and discussed the *Annual Parish Budget*, the quarterly financial statements, the *Annual Financial Report* of the parish, and, when applicable, the independent auditor's report resulting from the *Biennial Agreed Upon Procedures*.

### **Change of Pastors**

In the event that the Pastor is transferred, resigns or dies, it is the prerogative of the newly appointed Pastor to either confirm the present membership of the Parish Finance Council, or reconstitute the membership of the Parish Finance Council.

When a Parochial Administrator is appointed to the parish, he does not have the authority to amend the existing Parish Finance Council without consent of the Diocesan Bishop [c. 540, §2].

### **Amendments**

The Diocesan Bishop may amend these norms after appropriate consultation with the Presbyteral Council.

*Parish Finance Council Annual Report*

**THE PARISH OF \_\_\_\_\_  
FINANCE COUNCIL ANNUAL REPORTING FORM  
FISCAL YEAR ENDED JUNE 30, \_\_\_\_\_.**

This prescribed reporting form is to be completed and submitted to the Diocesan Bishop in accordance with the *Norms of the Parish Finance Council for the Diocese of Palm Beach*. It serves as the *Parish Finance Council Annual Report* concerning financial governance of the parish for the fiscal year ended June 30, \_\_\_\_\_.

**Name and Professional Titles of the Appointed Parish Finance Council Members:**

	<u>NAME</u>	<u>TITLE</u>
1.		
2.		
3.		
4.		
5.		
6.		
7.		

**Parish Finance Council Meeting Dates:**

- 1.
- 2.
- 3.
- 4.

- The *Annual Parish Budget* (included herein) was made available to parishioners on \_\_\_\_\_.
- The *Annual Financial Report* (included herein) was published and made available to parishioners on \_\_\_\_\_.

**Pastor and Parish Finance Council Member Attestation:**

I, the Pastor of the Parish, as chief administrator and legal representative of the Parish's temporal goods, and the appointed members of the Parish Finance Council submit this report along with the underlying accounting and financial statements. This report is, to the best of my knowledge and belief, an accurate and complete accounting of parish finances [c. 1287].

**SIGNATURE**

**PRINTED NAME**

**Pastor:**

We, the appointed members of the Parish Finance Council have met, reviewed and discussed the quarterly financial statements, the *Annual Parish Budget*, and the *Annual Financial Report*, and when applicable, the independent auditor's report resulting from the *Biennial Agreed Upon Procedures*.

**SIGNATURE**

**PRINTED NAME**

**Appointed Parish Finance Council Members:**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

Date

Seal