

**Archdiocese of Toronto  
Guidelines for  
Parish Finance Council Members**

*Archdiocese of Toronto*  
*Parish Finance Council Member Statement*

I have read and I understood the "Guidelines for Parish Finance Council Members" revised July 2023.

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Name of Finance Council Member

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Date

The signed form is to be placed in the parish's "Finance Council" file as a record.

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## Preamble

The Parish Finance Council is a consultative body of lay persons established to advise the Pastor in matters pertaining to the financial affairs of the parish. Within the Archdiocese of Toronto, Parish Finance Councils were mandated for all parishes by a decree (the “Decree”) dated March 1986. A copy of the Decree has been provided (see Appendix 1). While the Decree and its particular legislation continue as the guiding principles, the experience gained over the years, and new requirements have led to the development of some new practices and norms within Parish Finance Councils. The purpose of this document is to comment on certain sections of the Decree where those new standards or practices should be introduced.

## Membership

1. By Decree, the Pastor is ex-officio Chair of the Parish Finance Council. We recommend that the Pastor appoint one of the lay members as Vice Chair. The Vice-Chair's responsibilities would include assisting in setting the agenda for meetings and working with the Pastor in the implementation of actions or proposals agreed to by the Parish Finance Council. The Vice Chair could be the spokesperson for the Finance Council in its reports to the parish community.
2. The Decree suggests fixed terms for the members of one to three years with the ability to renew. We would recommend that the maximum term, including renewals, should not exceed six years.
3. The Decree requires that members have skills in finance and property. Additional skills that would assist the Parish Finance Council are experience in legal matters and personnel administration.
4. With respect to conflict of interest, the requirement of the Decree should be expanded as follows: As a general rule, no member of the Parish Finance Council may receive financial reward for advice or services provided to the parish while serving on the Parish Finance Council. However, in certain cases a Pastor may deem that such paid services would be of benefit to the parish. In these cases, the Pastor must receive the approval of the Chancellor for Temporal Affairs.
5. With respect to eligibility for membership the following should be added: The Parish bookkeeper and other employees shall not be members of the Parish Finance Council. However, their attendance at Council meetings may be helpful and at times required. Members of the Parish Finance Council may not be related to the Pastor.

## General Functions

Since the publication of the Decree there have been changes in requirements and the development of new standards by the Archdiocese. Set out below is an expanded and updated list of functions or responsibilities of the Parish Finance Council;

1. To ensure that the Parish implements all Archdiocesan policies relating to financial, property, and personnel matters.
2. To ensure that the Parish is in compliance with federal, provincial and municipal regulations and reporting requirements. This includes filing the annual charity return,

completing required payroll remittances and filings, and maintaining adequate books and records.

3. To ensure that the parish accounting conforms with Archdiocesan guidelines.
4. To ensure that an annual budget is properly prepared for review by the Pastor and the Finance Council.
5. To review, approve, and compare to budget, the semi-annual Parish Financial Report that is submitted to the Archdiocese. (See Appendix 5)
6. To present an annual financial statement and report to the parish community. (See Appendix 6)
7. To ensure that counting and recording of collections follow Archdiocesan procedures. (See Appendix 3)
8. To develop a plan for systematic payment of any parish liabilities.
9. To review the Summary of Findings of the Parish Operational Review with the pastor and ensure a timely response. The Parish Operational Review Program is used to review parish records and make recommendations to assist with stewardship. (See Appendix 7)
10. To encourage support of Archdiocesan fundraising projects as well as parish campaigns.
11. To evaluate and to make recommendations regarding fundraising and to review the offertory regularly in relation to the budget.
12. To regularly inspect church property using, as a guide, "The Archdiocese of Toronto Parish Property Maintenance Guidelines." (See Appendix 2)
13. To ensure that the Parish is in compliance with fire and safety standards, applies the mandatory approved Fire Safety Plan (per O. Reg. 213/07: Fire Code § 2.8), and follows the recommendations of the Archdiocese's insurers' Risk Management Inspection Report.
14. To develop a plan for the financing of anticipated repairs and other capital expenditures.
15. To ensure the timely and accurate completion of the "Parish Finance Council Report " each year. (See Appendix 8)
16. To review the Parish Handbook <https://parishhandbook.archtoronto.org> and ensure that the practices contained in that manual are being adhered to in the parish. (See Appendix 2)
17. To ensure that the Archdiocesan Volunteer Screening Program is implemented and to support its on-going operations.

## Special Functions

The Pastor is required to seek written approval from the Chancellor for Temporal Affairs for activities which are listed in this section of the Decree. Refer to the "Special Functions" section of the Decree for full details.

The activities for which approval is commonly required include planned capital expenditures which exceed \$20,000 and the signing of any other contract which will result in payments exceeding \$20,000, e.g. fund-raising contracts. In the case of any of the activities listed in this section, the Pastor is also required to consult with the Parish Finance Council.

## Meetings

The norm is that the Parish Finance Council should meet six times each year. In no event should there be fewer than four meetings per year. In many circumstances, including major renovation projects, meetings should be more frequent than the norm. The agenda should be set by the Pastor in consultation with the Vice-Chair. The agenda of meetings over the course of a year should encompass a review of each of the General Functions listed above. Minutes should be taken at all Parish Finance Council meetings, be filed appropriately, and be available at the time of a parish operational review.

## Affiliated Parishes

Since the decree was published in 1986 there have been several instances of two or more parishes being administered by one pastoral team. In those cases, it may be practicable for one Finance Council to be formed to advise the pastor on the administration of the affiliated parishes. In such cases sensitivity to the needs and involvement of each of the constituent parishes should be observed.

## Support and Training

By contacting the Accounting and Finance Department and/or the Office of the Chancellor for Temporal Affairs, support can be arranged to assist in the start-up and/or ongoing operations of a Finance Council.

## Administrative Timeline

The Parish Finance Council is required to ensure that the parish adheres to the following timeline.

### Weekly

1. Process parish Point of Sale receipts (Global Payments)
2. Enter weekly donation details into Parish Tools and update parishioner information.
3. Deposit Sundry Revenues into bank account as required.
4. Enter weekly deposit(s) details into Parish Accounting software.
5. Pay Bills using the Parish Accounting software.
6. Produce the Parish Weekly Communication.
7. Update Website & Social Media Platforms
8. Enter new Sacraments into the Registers.
9. Issue Baptismal and Confirmation certificates as required.
10. Send out Sacramental notifications to other parishes (Marriage & Confirmation only)

### Monthly

1. Process the Semi-Monthly Payroll.
2. Remit Registered Pension Plan (RPP) payments to Canada Life.

3. Reconcile previous month's Parish Bank Account(s).
4. Enter Pre-Authorized Giving (PAG) details into the Parish Accounting system.
5. Enter Donate Now details into the Parish Accounting system.
6. Update & review PAGs in Parish Tools before the 15th of the Month.
7. Process PAG Pledges into donations in Parish Tools once the confirmed file is ready from the Archdiocese. (approx. 27th of the month).
8. Remit funds from Special Collections (should be remitted within 3 weeks of collection) to the Archdiocese.

### Quarterly

1. Submit the HST rebate application for the quarter.
2. Submit WSIB reports and payments, if applicable.

### Annually

1. January – Close the previous year in Parish Tools.
2. January – Submit previous year Jul-Dec Parish Financial Report (PFR).
3. January – Put funds on deposit with Chancery Office for building fund exemptions.
4. February – Send out Donation Tax Receipts for the previous year.
5. February – Distribute the T4's & T4A's produced by Desjardins.
6. February – Prepare and distribute the Report to the Faithful.
7. June – Complete the T3010 Registered Charity Information Return for previous year and send to the Canada Revenue Agency via Registered Mail.
8. June – Ensure all Special Collections funds received Jan-June are remitted by June 30.
9. July – Submit current year Jan-Jun Parish Financial Report (PFR).
10. July – Put funds on deposit with Chancery Office for building fund exemptions.
11. July – Order the donation envelope boxes for the next year.
12. November – Ensure that Death Register is updated in Parish Tools and that the database is up-to-date.
13. November – Review your database to determine if any envelope numbers should be cancelled or new ones issued.
14. November – Create labels for next year's donation envelope boxes.
15. November – Order the secure donation tax receipt paper from churchwaresdirect.com – if used by parish.
16. December – Ensure all Special Collections funds received July-Dec are remitted by Dec. 31st.

## Parish Common Accounting Network

Parish Common Accounting Network (PCAN) is the recommended tool to record all transactions related to parish's financial affairs. PCAN can also be used to generate reports for the pastor and

Parish Finance Council review, as well as for government and Archdiocesan reporting requirements.

This system is customized from the Microsoft™ Dynamics NAV ERP system and has the highest compatibility with other systems and tools used by the parishes across the Archdiocese. This system is offered free of charge to all the parishes along with a powerful set of in-house support systems and mechanisms for day-to-day operations and reporting. This system is developed keeping parish operations in mind, allowing the parish finance officers to complete their tasks with improved accuracy and convenience.

Parish Financial Reports (PFRs) can be easily prepared and completed using PCAN as opposed to other accounting systems (which are known as offline systems, as they are not part of the Archdiocesan Accounting System). Various training sessions are offered throughout the year.

Parishes who are not already on PCAN can easily upgrade with support from the Archdiocese. All previous semi-annual PFR data and account balances will be available in the system upon conversion to PCAN.

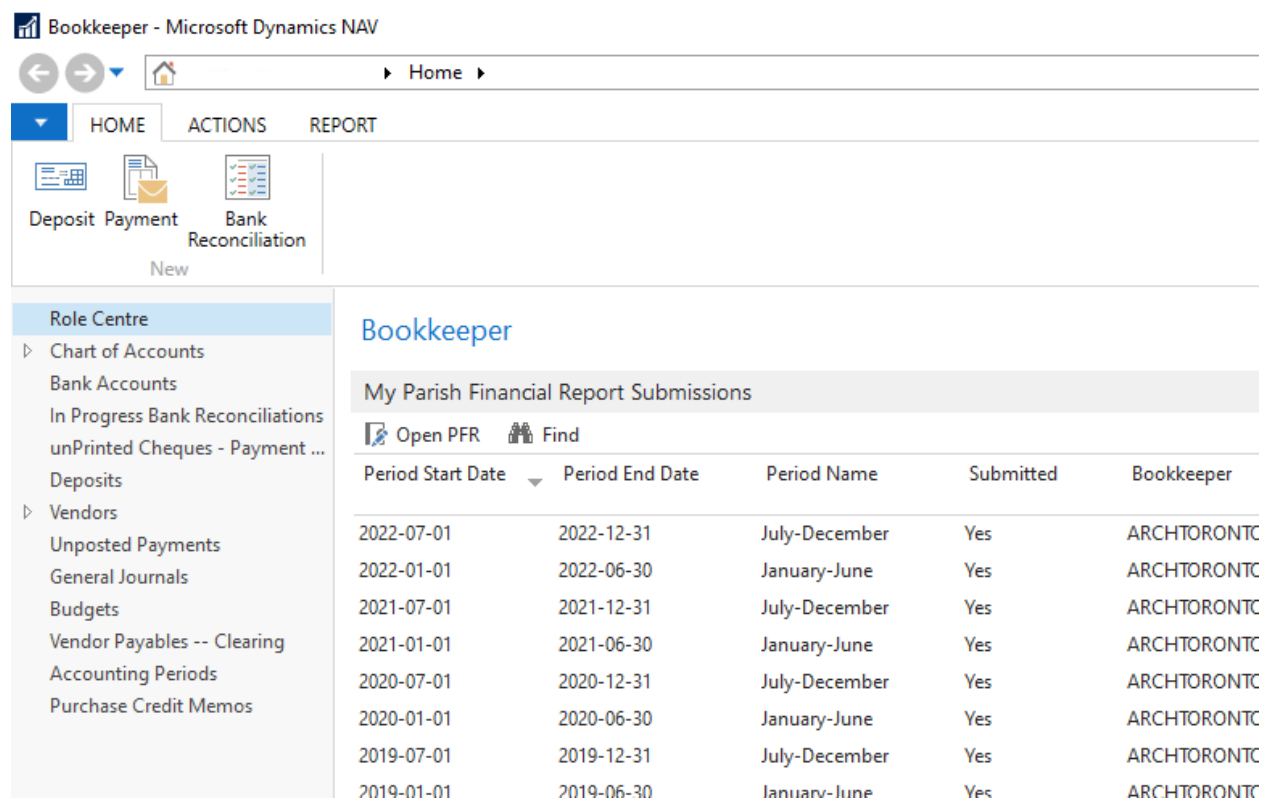


Figure 1 Sample user interface of PCAN system

## Canada Revenue Agency

The Canada Revenue Agency (CRA) administers tax laws for the Government of Canada and for most provinces and territories. CRA administers a system to register charities under the Income Tax Act and monitor compliance with laws and regulations.



Registration provides charities with exemptions from income tax. Registration also authorizes charities to issue official donation receipts for income tax purposes, meaning that donors can claim gifts made to registered charities to reduce their income tax.

Parishes are registered charities for administrative purposes, and are required to:

1. Maintain their charity status in order to have the ability to issue donation receipts to parishioners and other donors.
2. Comply with filing deadlines, laws, and regulations as set out by the CRA. CRA can take away charity status and related privileges as a result of noncompliance, so the non-compliance/failure of one parish potentially affects the entire archdiocese.
3. Retain all documents and records for 7 years, including offertory envelopes.
4. Monitor out-of-country donations and obtain signed agency agreements for such donations.
5. Submit the annual T3010 Registered Charity Information Return by June 30 deadline.

As a registered charity, parishes can submit an HST Rebate claim to recover a portion of the sales taxes paid in the period.

## **Parish Office Handbook**

The Parish Office Handbook is an initiative intended to provide useful and up-to-date information to parishes with respect to the day-to-day activities taking place in the parish office.

It is a collection of various historic documents as well as updated content and guidelines.

It is available online to all parish employees and can be accessed using their Archdiocesan credentials via [parishhandbook.archtoronto.org](http://parishhandbook.archtoronto.org).

## **Contact**

For more information or other queries, you can reach out to the Office of Accounting and Finance via [accounting@archtoronto.org](mailto:accounting@archtoronto.org).

# **Appendix 1**

## **Decree on Financial Councils**

Appendix 1  
Decree on Financial Councils



ARCHDIOCESE OF TORONTO  
CHANCERY OFFICE

355 CHURCH STREET, TORONTO CANADA M5B 1Z8 • PHONE (416) 977-1500

1 August 1986

Reverend and dear Pastor:

Finance Councils

Enclosed please find a Decree containing the particular legislation for Parish Finance Councils enacted by Cardinal Carter at the last meeting of the Priests' Council.

Parish Finance Councils are mandatory institutes in every territorial and personal Parish according to the Code and this legislation regulates their composition and duties for the Parishes of this Archdiocese. Many Parishes may already have a group of people who assist the Pastor in financial affairs, and, as you will note, this document takes this into account as it calls for a Council distinct from the Parish Council to be established in each Parish.

Attached to the Decree is a Commentary which will help to explain in some measure certain questions concerned with temporal administration in the Church. It is meant to assist members of the Parish Finance Councils to understand better their responsibilities as assistants to the administrator of the Parish who is the Pastor.

This Commentary, unlike the Decree, is only a provisional document which can be revised and expanded as required. For the present it is given to you in a typewritten format until you have had an opportunity to discuss the matter with those men and women who will serve in your Council. Your comments are welcomed.

ARMcC/wi  
Encls.

*[Signed]*  
(Rev. Msgr.) Alan R. McCormack  
Vice-Chancellor

## DECREE ON FINANCE COUNCILS

### Preamble

In each parish there is to be a Finance Council to assist the pastor who is the administrator of the goods of the parish. The Pastor, acting in all juridical matters in the person of the parish, is to ensure that the parish goods are administered in accordance with the norms of both universal and diocesan law.

### General Financial Regulations

1. The legal title in civil law of the Archdiocesan Corporation is "Roman Catholic Episcopal Corporation for the Diocese of Toronto, in Canada".

All real estate civilly owned either by the Archdiocese or by the parish must be vested in the Roman Catholic Episcopal Corporation for the Diocese of Toronto, in Canada, except in the case of a parish canonically committed "pleno iure" to a Religious Institute.

No parish funds may be banked or invested in the name of the Pastor or of any other person, not even "in trust".

Parish book-keeping must be in accord with the "Uniform System" provided from time to time by the Chancery. The financial reports, based upon this system, are to be made to the Chancery semi-annually, for the periods which close on 30 June, and 31 December. These reports are to reach the Chancery within ten days of these dates. Any annual report based on either date is to be made to the faithful of the parish.

The Archdiocese is prepared to accept and pay interest at the rate of 5% on any amount of money in excess of \$500.00 to any parish that has funds on hand which it will not use in the course of the year. This money will be returned on request at a reasonable notice. The Chancery will render a semi-annual statement to parishes which have loaned money to the Archdiocese.

Diocesan collections are to be remitted to the Chancery within three weeks of the day on which the collection was taken.

2. The following are decreed to be. Extraordinary Acts of Administration and are reserved to the Competency of the diocesan Bishop according to the norms of law:

- a) All forms of alienation including the sale or conveyance of church real property, as well as acts which could endanger the stable patrimony of juridical persons subject to him: the mortgaging of church real property, the pledging of church real property or fixed capital as security for any purpose, the borrowing of funds by the parish from any source, issuing bonds or debentures, or transfer of corporate ownership to lay boards;
- b) Acceptance or refusal of an inheritance, a bequest, a donation or foundation because of long term obligations;
- c) Erection of a cemetery;
- d) Court action;
- e) Purchasing real property.

Appendix 1  
Decree on Financial Councils  
Norms for Parish Finance Councils

The institute within each parish which fulfills the role of Finance Council is mandated in law to have an advisory and consultative role with the pastor. Both pastors and the Finance Council which assists them in material administration are bound to fulfill their duties in the name of the Church,

The Finance Council is separate from the Parish Council and responsible directly to the Pastor.

The group within each parish which serves as the Finance Council will be recognized as fulfilling this legal function provided that it meets the requirements and executes the responsibilities described below.

### Membership

Parish finance councils shall be constituted as follows:

- a) The Pastor is ex-officio Chairman of the Council,
- b) Membership is to consist to a minimum of three and a maximum of seven including the Pastor.
- c) Members are to be freely appointed by the Pastor for fixed terms of no less than one year and no more than three years which may be renewed.
- d) Within three months of taking possession, a new Pastor must confirm the existing appointments or make new appointments to the Finance Council.
- e) Members should be drawn from the parish community. This requirement may be waived in the event of special expertise if all other conditions of membership are met. By exception, a non-Catholic Christian may be appointed provided that he has some connection with the parish community.
- f) Members are to have skills or expertise in management and for finance and property.
- g) Members may serve in other volunteer work in the parish such as other committees or boards if the Pastor judges that there will be no conflict of interest.
- h) One member of the Finance Council must be a member of the Parish Council if one has been constituted.
- i) All members are bound to observe discretion in the confidential matters they treat as assistants to the administrator of the Parish.

### General Functions of Parish Finance Councils

It is the function of the Finance Council to assist the Pastor in the administration of the goods of the parish:

- a) To coordinate the parish annual budget in consultation with other groups and in accordance with goals set by the parish council;
- b) To review the semi-annual financial reports which are to be made to the Chancery and to formulate an annual report to the parish community (as required by c.1287);

## Appendix 1

### Decree on Financial Councils

- c) To review periodically the income and expenditures in light of the annual budget;
- d) To ensure that the parish accounting conforms with Archdiocesan requirements;
- e) To renew contracts and agreements especially regarding the engagement or termination of parish personnel; these instruments shall be subject to diocesan norms (c.1286);
- f) To inspect periodically all parish properties so that they remain in proper repair and to plan repairs as required;
- g) To encourage support of Archdiocesan fund-raising projects as well as parish campaigns;
- h) The Pastor will determine the frequency and conduct of the meetings of the Finance Council.
- i) By special delegation in particular cases to act as an Appeal Board according to the norms established by the Archdiocesan Finance Council.

### Special Functions of Parish Finance Council

According to the norms of law, the Archbishop of Toronto defines the following acts to be of major importance to any parish and subject to the following regulations:

1. The Pastor must consult with the Finance Council in order to perform the following acts of administration:
  - a) To institute parish financial campaigns, drives or systems of social collections for purposes other than ordinary expenditures;
  - b) To prepare the semi-annual financial reports which are to be made to the Chancery Office.
2. The Pastor must consult with the Finance Council and obtain the written consent and any necessary civil procuration of the local Ordinary in order to perform the following acts of administration (cf. c.1281):
  - a) The signing of any contract related to a capital project;
  - b) The use of fixed capital for any reason beyond that to which it was initially dedicated by a donor or competent authority;
  - c) Any investment of Church funds (including the purchase of bonds);
  - d) Any capital investment, repair or purchase exceeding a cost of ten thousand dollars (\$10,000.00).

In accordance with the requirements of universal law, I hereby decree that a Finance Council is to be established in every parish of the Archdiocese. Quasi-parishes, known as Missions, are considered part of the Parish with the resident pastor and shall be united under one Finance Council as determined at the local level. Quasi-parishes, known as Missions with the Care of Souls, are not required to have a Finance Council.

This Decree shall become obligatory six months after it is published by Circular Letter throughout the Archdiocese.

*[Signed]*  
Archbishop of Toronto

Appendix 1  
Decree on Financial Councils

*[Signed]*  
Vice-Chancellor

Given at Toronto,  
this 11th day of  
March, 1986.

**Changes to the Decree**

1. The Archdiocese of Toronto pays interest on Parish Investments, including Family of Faith Investments, at a rate to be determined by the Chancellor of Temporal Affairs and the Controller. Interest is paid semi-annually on June 30 and December 31. A Statement of Account will be shared with parishes that have deposits.
2. The Archdiocese charges interest on interest-bearing loans at a rate to be determined by the Chancellor of Temporal Affairs and the Controller. Interest on Parish Bank Loans administered by CIBC is charged quarterly. Interest on Other Chancery Loans is charged monthly. A Statement of Account will be shared with parishes that have loans.
3. Extraordinary Expenditures as described in special functions of parish finance councils Clause 2D, exceeding \$20,000 or more require approval of the Chancellor of Temporal Affairs.

**Appendix 2**  
**Manuals and Guidelines Available to Parish**  
**Finance Councils**



## Appendix 2 Manuals and Guidelines

The Archdiocese of Toronto has published documents setting out policies and procedures relating to parish administration. These documents are available from the Chancery Office and online via the Parish Handbook for the parish and its staff.

Set out below is a brief description of some of the relevant documents.

### **Parish Personnel Policies and Procedures Manual** [https://bit.ly/phb\\_hrpolicy](https://bit.ly/phb_hrpolicy)

All employees in parishes are employees of the Archdiocese of Toronto. The “Policies & Procedures Manual for Archdiocesan Employees in Parishes” (December 2023) is provided to all Pastors and to every employee.

Major areas of employment covered in this manual are:

- Employee classification
- Recruitment and selection of Personnel
- Probationary period
- Hours of work
- Salary administration
- Termination of employment
- Sick leave, vacation and other types of leaves
- Health benefits and pension
- Job description, performance development process
- Harassment and complaint resolution procedures
- Contacts and various administrative forms are also included.

It is the intention of the Archdiocese of Toronto that all parish employees are provided with similar levels of benefits and that employment guidelines be consistent throughout the Archdiocese, regardless of location.

### **Parish Property Maintenance Guidelines** <https://bit.ly/propertymaintenanceguide>

This document, developed by the Department of Planning, Properties and Housing, assists Parish Finance Councils, through their Building Maintenance Committee, by identifying the areas of Parish properties for periodic examination and the recommended frequency of examination. Timely and effective maintenance is essential to ensure that our church properties and buildings can continue to best serve their present communities and future generations.

For capital projects costing more than \$20,000 the pastor is required to consult with the Parish Finance Council and then seek written approval from the Chancellor for Temporal Affairs. The Archdiocese’s formal Construction Contract, developed by the Department of Planning, Properties and Housing, must be used.

Appendix 2  
Manuals and Guidelines

**New Church Construction** [bit.ly/phb\\_newbldg](http://bit.ly/phb_newbldg) and **Major Renovations** [bit.ly/phb\\_majornrv](http://bit.ly/phb_majornrv)

The Department of Planning, Properties and Housing has developed “Major Renovations to Church – A Procedural Guide” for parishes who will be building a new church or undertaking a major renovation of an existing church. The guide, which addresses topics such as approval procedures, financing, selection of architects, tender procedures, etc., covers construction, renovation and demolition projects costing in excess of \$100,000.

**Guidelines for Parish Fund Raising**

The Archdiocese, through the Office of Development, has developed guidelines and materials for parish fundraising that are intended to assist with income for operational and capital expenditures and other special collections.

There are many methods a parish can use to collect donations. Apart from weekly envelopes, the parish can obtain funds from Pre-authorized giving, Credit Cards (VISA, MasterCard, Amex), Gifts of Securities, Tribute Gifts and web banking.

All ShareLife campaign plans, materials, support and on-going advice are also available.

For more information, please contact the Development Office of the Archdiocese of Toronto, 416-934-3400, ext. 519.

**Volunteer Screening Program Manual**

“Strengthening the Caring Community” is the Volunteer Screening Program Manual which provides parishes with guidelines and ready-to-use forms for the screening and supervision of volunteers. It is the policy of the Archdiocese that these procedures be followed in all of the parish communities under its jurisdiction in order to ensure the protection of volunteers, staff, parishioners and the Archdiocese of Toronto.

# **Appendix 3**

## **Counting / Deposit Procedures and The Pre-Counting Process**

**Proper Counting / Deposit Procedures are in place to:**

- Promote transparency and accountability
- Validate the accounting records
- Validate the donation records

Proper Counting / Deposit Procedures serve to protect the reputations of the volunteers and staff involved in the process and also to protect the assets of the parish.

**The Pre-Counting Process**

**Membership of the Count Teams**

- the parish has at least 4 teams of money counters (count teams)
- each count team has at least 3 members
- husbands and wives or other related individuals are not on the same count team
- members of the teams are shuffled on a periodic basis
- the pastor, associate pastor and parish staff are not members of the count teams

**Handling the Offertory Collection Process in the Church**

- in an open and public area, the individual collection baskets are consolidated into 1 basket prior to the offertory procession
- after the offertory procession, the collection is left in either a public place or a secure place until the completion of mass; after mass, the collection is retrieved by counters/assigned individuals and counted immediately, or transferred to a secure place such as a locking safe and counted later
- all uncounted monies that are kept overnight or for a period of time before being counted are held in tamper-evident bags in a secure place

Parishes should use tamper-evident bags when monies are to be held for a period of time and they are not going to be counted and deposited immediately.

Examples of monies that should be held in tamper-evident bags: poor box offerings, candle money offerings, offertory collections, second collections.

A tamper-evident bag consists of a zippered bag and a numbered seal. Once the seal has been inserted into the zipper, the bag cannot be opened without breaking the seal, evidencing that the bag is secure.



*Figure 2 Tamper-Evident Bag*

## The Counting Process

### Introduction and Initial Steps

- all monies, whether cash or cheque, are processed and deposited by the count teams
- count team members start and finish counting at the same time, all together, and in the same room
- 1 member of the count team will also prepare the tally sheet and deposit slip, in addition to assisting with counting the collections
- once the count has started, the money should never be left with only one counter present
- for each collection (offertory, special parish collection, mandated second collection), donation envelopes and loose cheques are separated from loose cash
- donation envelope monies and loose cheques are counted separately from loose cash

### Counting Enveloped Monies and Loose Cheques (Offertory, Special Parish Collection, Mandated Second Collections)

Even though there are several ways to count enveloped monies and loose cheques, they are all based on the same methodology, the batch process.

Each counter takes a selection of envelopes/cheques i.e., 25-50. This is 1 batch. The counter processes the batch. The batch is checked by a second counter before being given to the third counter who prepares the tally sheet and deposit slip.

### **Process a Batch with Enveloped Monies and Loose Cheques**

1. Open the envelope.
2. Remove the contents and ensure that the amount noted on the face of the envelope agrees with the contents and indicate that this verification has been done by making a mark on the envelope.
3. If the donor has not noted the amount on the envelope, indicate the amount on the envelope.
4. If the envelope is empty, show that the envelope is empty to another counter and note this fact on the envelope.
5. For loose cheques, prepare an envelope for each cheque noting on the envelope the donor name, donor address, cheque amount, and purpose of donation; if a photocopier is available photocopy the cheque and attach to the Tally Sheets that are given to the bookkeeper.
6. Organize bills and coins by denomination, and cheques in 1 stack.
7. Complete a batch slip by entering the number of bills of each denomination and the number of each coin and the number of cheques and total each section; calculate a dollar total of notes and coins and cheques; initial the batch slip.
8. Prepare a tape listing of the amounts noted on the envelopes; this is an independent source validating the computer input of donations for that particular week.
9. The dollar total per batch slip and tape listing of amounts noted on the envelopes must agree.
10. The batch slip, envelopes, and cash and cheques are 1 complete batch.
11. The batch is checked by a second counter before being given to the counter who prepares the tally sheet and deposit slip.

### **Counting Loose Cash**

The collection is separated: coins and bills by denomination. A counter is assigned/selects coins of a specific denomination to process. This is 1 batch. The counter processes the batch. The batch is checked by a second counter before being given to the counter who prepares the tally sheet and deposit slip.

### **Process a Batch with Loose Cash**

1. Complete a batch slip by entering the number of bills of each denomination or the number of each coin and calculate a dollar total; initial the batch slip.
2. The batch slip and cash are 1 complete batch.

### **Final Step**

The counter who prepares the tally sheet receives all of the complete batches and consolidates the figures on the tally sheet. Tally sheet is initialed by the counter who prepares it. Tally sheets are kept in duplicate.

Poor Box Offerings and Candle Offerings are to be collected during the week by 2 individuals concurrently and held in a secure place until counted. The poor box offerings and candle offerings should be handled in the same manner as loose cash.

Offerings Received for Masses, Baptisms, Weddings, Funerals, Sales of Religious Goods, and Hall Rentals and Receipts from Religious Instructions Classes, etc. should be removed from the secure place where they were being held and handled in the same manner as loose cash and cheques.

### **Deposit Process**

The counter who prepares the deposit slip receives one copy of all of the tally sheets (there may be multiple) and monies. If there are multiple tally sheets, they should be summed for a total figure. The figures on the tally sheet are used to prepare the deposit slip. The other copy of the tally sheet(s) is kept with the envelopes. See Recording Process below.

**NO WITHDRAWAL OF CASH FROM THE COLLECTION IS ALLOWED UNLESS IT IS REPLACED BY A PARISH CHEQUE.**

- At least 2 individuals together should deliver the monies to the bank in a sealed deposit bag utilizing the night depository, if facilities are available.
- CHURCH MONEY MUST NEVER BE TAKEN HOME BY ANYONE.
- If monies must be held overnight, the deposit should be secured in such a way that it can't be tampered with, and placed in a secure, locking safe on church property until it can be delivered to the bank.

### **Recording Process**

One tally sheet is kept with the envelopes which are entered into the appropriate accounting records. Envelope details are entered into "Parish Tools" or another donation register for tax-receipting purposes.

A parish envelope number, i.e., 999 or CASH, could be assigned to the loose collection amount and recorded as such in "Parish Tools". The computer weekly summary report of donations then should agree with the counters tally sheet and the bank deposit slip.

### **Verification Process**

During the monthly bank reconciliation process, the bookkeeper will verify receipt of monies in the bank by comparison of deposit records and tally sheets to the bank statement.

Any errors or discrepancies that are discovered should be investigated immediately.

**Appendix 4**  
**Cash Count Sheet (Tally Sheet)**



Appendix 4  
Cash Count Sheet (Tally Sheet)

**TALLY SHEET**  
**Regular Offertory, Special Collections and Miscellaneous Receipts**

**Instructions**

1. Name and signature of both the Tally Sheet preparer and verifier should be on the Tally Sheet.
2. Tape Collection Tally Sheet amounts are from Counter's Batch Slips.
3. All other amounts are from Deposit Summary.

Date: \_\_\_\_\_

Bag # \_\_\_\_\_

Bag # \_\_\_\_\_

Counter Name (printed) \_\_\_\_\_ Counter Name (printed) \_\_\_\_\_

Counter Signature \_\_\_\_\_ Counter Signature \_\_\_\_\_

**TAPE COLLECTION TALLY SHEET**

TAPE 1 = \_\_\_\_\_  
 TAPE 2 = \_\_\_\_\_  
 TAPE 3 = \_\_\_\_\_  
 TAPE 4 = \_\_\_\_\_  
 TAPE 5 = \_\_\_\_\_  
 TAPE 6 = \_\_\_\_\_  
 TAPE 7 = \_\_\_\_\_  
 TAPE 8 = \_\_\_\_\_  
 TAPE 9 = \_\_\_\_\_  
 TAPE 10 = \_\_\_\_\_  
 TAPE 11 = \_\_\_\_\_  
 TAPE 12 = \_\_\_\_\_  
 TAPE 13 = \_\_\_\_\_  
 TAPE 14 = \_\_\_\_\_  
 TAPE 15 = \_\_\_\_\_  
 TOTAL: \_\_\_\_\_

**SUMMARY OF COLLECTIONS  
(Archdiocesan)**

Sharelife \_\_\_\_\_  
 Pope's Pastoral \_\_\_\_\_  
 Shepherds' Trust \_\_\_\_\_  
 Marygrove Camp \_\_\_\_\_  
 Good Friday \_\_\_\_\_  
 Canadian Missions \_\_\_\_\_  
 Evangelization \_\_\_\_\_  
 Needs Of Can. Church \_\_\_\_\_  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_

**SUB-TOTAL: \_\_\_\_\_ (1)**

**SUMMARY OF COLLECTIONS (continued)  
(Parish)**

Offertory Envelopes \_\_\_\_\_  
 Offertory Loose Offerings \_\_\_\_\_  
 Building Fund \_\_\_\_\_  
 Maintenance Fund \_\_\_\_\_  
 Initial Offering \_\_\_\_\_  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_

**SUB-TOTAL: \_\_\_\_\_ (2)**

Baptism \_\_\_\_\_  
 Confirmation Offering \_\_\_\_\_  
 First Communion Offering \_\_\_\_\_  
 Weddings \_\_\_\_\_  
 Funerals \_\_\_\_\_  
 Poor Box/Social Outreach \_\_\_\_\_

**SUB-TOTAL: \_\_\_\_\_ (3)**

**TOTAL IN PARISH TOOLS**

**(1+2+3): \_\_\_\_\_ (4)**

Administration Offering \_\_\_\_\_  
 Announced Masses \_\_\_\_\_  
 Unannounced Masses \_\_\_\_\_  
 Books/Missals \_\_\_\_\_  
 Candles \_\_\_\_\_  
 Youth Ministry \_\_\_\_\_  
 Marriage Preparation Course \_\_\_\_\_  
 Sacramental Preparation: \_\_\_\_\_  
 Hall: \_\_\_\_\_  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_

**SUB-TOTAL: \_\_\_\_\_ (5)**

**REVENUE TOTAL (4+5): \_\_\_\_\_ (6)**

**Appendix 5**  
**Parish Financial Report (PFR)**

## ***Parish Financial Report*** Archdiocese of Toronto

For the Period \_\_\_\_\_ to \_\_\_\_\_

Parish Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

Website \_\_\_\_\_

Email Address \_\_\_\_\_

Pastor \_\_\_\_\_

Bookkeeper Name \_\_\_\_\_

Telephone No. \_\_\_\_\_

Email Address \_\_\_\_\_

Appendix 5  
Parish Financial Report (PFR)

RECEIPTS (Page 2)

1. Church Receipts

	Sub category	Total category	Total Section
1.1	Offertory	\$ _____	
1.2	Other Parish Collections		
	All Souls or Solemnity of Mary (New Year)	\$ _____	
	Parish Feasts/Devotions	\$ _____	
	Collections during First Communion/Confirmation Masses	\$ _____	
1.3	Christmas and Easter	\$ _____	
1.4	Baptisms / Funerals / Marriages	\$ _____	
1.5	Mass Offerings / Intentions	\$ _____	
			\$ _____

2. Bequests & Legacies

Specify:

\$ \_\_\_\_\_

3. Other Donations

	Family of Faith flowthrough donations	\$ _____	
	Flower donations	\$ _____	
	Specified donations      Specify:	\$ _____	
	Collection for Religious Order	\$ _____	
	Unspecified donations (for general use of the church)	\$ _____	\$ _____

4. Rental and Interest Revenue

4.1	Hall Rental Revenue	\$ _____	
4.2	Rental Other Than Hall      Specify:	\$ _____	
4.3	Bank interest received	\$ _____	
4.4	Interest earned on all investments	\$ _____	
			\$ _____

5. Parish Programs Receipts

5.1	Charity / Outreach Receipts		
	Donations for refugee sponsorship	\$ _____	
	St Vincent de Paul	\$ _____	
	Other      Specify:	\$ _____	\$ _____
5.2	Faith Formation Receipts	\$ _____	
5.3	Sacramental Preparation Receipts	\$ _____	
5.4	Youth Programs / Groups Receipts	\$ _____	
			\$ _____

6. Sundry Receipts

6.1	Administration Receipts	
	CEWS: COVID wage subsidy from gov't	\$ _____
	HST rebate (If \$0, when will it be applied)	\$ _____
	Clergy Room & Board	\$ _____
	Bulletin Advertising	\$ _____

Appendix 5  
Parish Financial Report (PFR)






	Catholic Cemeteries		\$	_____	
	Chancery Subsidies		\$	_____	
	Family of Faith: distribution of share to parish FoF investment account		\$	_____	
	Initial Offering		\$	_____	
	Insurance Claims	Specify:	\$	_____	
	Family of Faith: Subsidy (Youth Ministry/Lay Pastoral Associate)		\$	_____	
	Project Hope Distributions to Parish		\$	_____	
	Reimbursement of shared costs between sister parishes/entities		\$	_____	
	Other 1	Specify:	\$	_____	
	Other 2	Specify:	\$	_____	\$ _____
6.2	Article Sales & Candle Receipts				
	Religious Article and Missal Sales		\$	_____	
	Candle Revenue		\$	_____	\$ _____
6.3	Building & Maintenance Fund Receipts		\$	_____	
6.4	Restricted (Externally) Funds Receipts		\$	_____	
6.5	Social / Fundraising / Parish Groups		\$	_____	
					\$ _____
<b>7.</b>	<b>Special Diocesan Collections</b>				
7.1	Catholic Missions (CMIC & SFM)		\$	_____	
	Evangelization of Nations (World Mission Sunday)		\$	_____	
7.2	Sunday)		\$	_____	
7.3	Humanitarian Relief		\$	_____	
7.4	Marygrove Camp		\$	_____	
7.5	Mission Co-Op		\$	_____	
7.6	Needs of Canadian Church (Bishops' Collection)		\$	_____	
7.7	Needs of Church in Holy Land (Good Friday)		\$	_____	
7.8	Pope's Pastoral Works (Papal Charities)		\$	_____	
7.9	ShareLife		\$	_____	
7.10	Shepherds' Trust		\$	_____	
7.11	Other	Specify:	\$	_____	\$ _____
<b>8.</b>	<b>New Loans</b>				
8.1	Bank Loan (PBL)		\$	_____	
8.2	Chancery Loan (IFL)		\$	_____	
8.3	Other Chancery Loan (OLR)		\$	_____	
8.4	Any other loans:	Specify:	\$	_____	\$ _____
<b>9.</b>	<b>Property Sold</b>				\$ _____
<b>10.</b>	<b>Investments Redeemed</b>				
10.1	Chancery		\$	_____	
10.2	Family of Faith		\$	_____	
10.3	Other	Specify:	\$	_____	\$ _____

Appendix 5  
Parish Financial Report (PFR)

<b>TOTAL RECEIPTS FOR THE PERIOD</b>		\$ _____
<b>Plus:</b>		
<b>Transfers in from other parish bank accounts</b>		\$ _____
<b>Cash Balance per Parish Records at Beginning of Period</b>	<b>Must match cash balance reported at end of prior PFR</b>	\$ _____
		_____
	<b>*TOTAL</b>	\$ _____

PAYMENTS (Page 3)

**1. Church Payments**

1.1	Clergy Salaries & Stipends		\$ _____	
1.2	Lay / Musicians Salaries		\$ _____	
1.3	Lay / Musician Company Services		\$ _____	
1.4	Payroll Remittances		\$ _____	
1.5	Office Services / Supplies			
	Bulletin expense		\$ _____	
	All other office expenses		\$ _____	\$ _____
1.6	Mass Facility Rental		\$ _____	
1.7	Property Insurance - Church (Intech Risk)		\$ _____	
1.8	Utilities - Church		\$ _____	
1.9	Repairs & Maintenance			
	Cleaning companies		\$ _____	
	Cleaning supplies (incl. COVID-related purchases)		\$ _____	
	Garbage/recycling		\$ _____	
	Minor repair project 1	Specify:	 \$ _____	
	Minor repair project 2	Specify:	 \$ _____	
	Minor repair project 3	Specify:	 \$ _____	
	Minor repair project 4	Specify:	 \$ _____	\$ _____
1.10	Grounds Maintenance / Landscaping		\$ _____	
1.11	Traffic Control / Security Service		\$ _____	
1.12	Choir / Music Payments		\$ _____	
1.13	Liturgy / Mass Payments			
	Sacristy supplies (host, wine, incense, altar candles)		\$ _____	
	Offertory envelopes		\$ _____	\$ _____
1.14	Other Church Payments			
	Flowers		\$ _____	
	Mass intentions sent outside of parish		\$ _____	
	Other	Specify:	 \$ _____	\$ _____

**2. Hall Expenses**

\$ \_\_\_\_\_  
\$ \_\_\_\_\_

**3. Rectory Payments**

Groceries & Meals \$ \_\_\_\_\_

Appendix 5  
Parish Financial Report (PFR)

	Internet, TV & Phone		\$	_____	
	Utilities		\$	_____	
	Property Tax		\$	_____	
	Cleaning Service		\$	_____	
	Other	Specify:	\$	_____	\$ _____
<b>4.</b>	<b>Assessment Payments</b>				
4.1	Clergy Health / Retirement Assessment		\$	_____	
4.2	Diocesan Assessment		\$	_____	
4.3	Hospital Chaplaincy Assessment		\$	_____	\$ _____
<b>5.</b>	<b>Parish Program Payments</b>				
5.1	Charity / Outreach				
	Refugee sponsorship		\$	_____	
	St Vincent de Paul		\$	_____	
	Other	Specify:	\$	_____	\$ _____
5.2	Faith Formation		\$	_____	
5.3	Sacramental Preparation		\$	_____	
5.4	Volunteering		\$	_____	
5.5	Youth & Young Adult Programs		\$	_____	\$ _____
<b>6.</b>	<b>Sundry Payments</b>				
6.1	Administration				
	HST expense		\$	_____	
	Family of Faith: remittance of flowthrough donations to chancery		\$	_____	
	Shared expenses to be reimbursed by sister parish		\$	_____	
	Other 1	Specify:	\$	_____	
	Other 2	Specify:	\$	_____	\$ _____
6.2	Article Purchases & Candles				
	Religious Article and Missal purchases for resale		\$	_____	
	Candle expense for parishioners to light		\$	_____	\$ _____
6.3	Professional Fees				
	Building condition report/feasibility study		\$	_____	
	Legal fees		\$	_____	
	Pre-reno architect/consulting fees. Specify project:		\$	_____	\$ _____
6.4	Rental Properties		\$	_____	
6.5	Restricted (Externally) Account		\$	_____	
6.6	Social / Fundraising / Parish Groups				
	Collection remitted to religious order		\$	_____	
	Fundraisers/social expense		\$	_____	\$ _____
6.7	Staff Training		\$	_____	\$ _____
<b>7.</b>	<b>Special Diocesan Collections Disbursements</b>				
7.1	Catholic Missions (CMIC & SFM)		\$	_____	
7.2	Evangelization of Nations (World Mission Sunday)		\$	_____	





Appendix 5  
 Parish Financial Report (PFR)  
 Balance Sheet (Page 4)

**BANK RECONCILIATION: Main (Operating) Account**

Bank Name: \_\_\_\_\_ Transit #: \_\_\_\_\_ Account #: \_\_\_\_\_  
 Bank Address: \_\_\_\_\_

(a) Cash Balance per PARISH RECORDS at the end of period (per Page 3)	\$	_____	
ADD: Outstanding Cheques		_____	
DEDUCT: Outstanding Deposits		_____	
Add / Deduct Other: _____		_____	
	TOTAL \$	_____	} These 2 figures should agree
Balance per BANK STATEMENT at end of period	\$	_____	

**(b) OTHER PARISH BANK ACCOUNTS ADMINISTERED BY PASTOR**

Purpose of Account: \_\_\_\_\_  
 Name of Bank: \_\_\_\_\_  
 Transit and Account Number \_\_\_\_\_

<b>BANK STATEMENT</b> balance at beginning of pe	\$	_____	\$	_____	\$	_____	\$	_____
PLUS: Deposits (please detail below)	\$	_____	\$	_____	\$	_____	\$	_____
Interest	\$	_____	\$	_____	\$	_____	\$	_____
Transfers from Operating Account	\$	_____	\$	_____	\$	_____	\$	_____
<b>SUB-TOTAL</b>	\$	_____	\$	_____	\$	_____	\$	_____
LESS: Payments (please detail below)	(	_____)	(	_____)	(	_____)	(	_____)
Transfers to Operating Account	(	_____)	(	_____)	(	_____)	(	_____)
<b>BANK STATEMENT</b> balance at end of period	\$	_____	\$	_____	\$	_____	\$	_____

**\*\*\*Please breakdown the deposits and payments recorded above per bank account\*\*\***

**a) Deposits:**

Building fund collection	\$	_____	\$	_____	\$	_____	\$	_____
Fundraisers/socials	\$	_____	\$	_____	\$	_____	\$	_____
HST rebate	\$	_____	\$	_____	\$	_____	\$	_____
Investment withdrawal/new loan	\$	_____	\$	_____	\$	_____	\$	_____
Other 1, specify: _____	\$	_____	\$	_____	\$	_____	\$	_____
Other 2, specify: _____	\$	_____	\$	_____	\$	_____	\$	_____
<b>Total deposits:</b>		_____		_____		_____		_____

**b) Payments**

Construction, specify project: _____	\$	_____	\$	_____	\$	_____	\$	_____
Fundraising expenses	\$	_____	\$	_____	\$	_____	\$	_____
New investment/loan payment	\$	_____	\$	_____	\$	_____	\$	_____
Interest paid on bank loan	\$	_____	\$	_____	\$	_____	\$	_____
Other 1, specify: _____	\$	_____	\$	_____	\$	_____	\$	_____
Other 2, specify: _____	\$	_____	\$	_____	\$	_____	\$	_____
<b>Total payments:</b>		_____		_____		_____		_____

Appendix 5  
 Parish Financial Report (PFR)

<b>LOANS PAYABLE</b>	Bank Loan (PBL)	Chancery Loan (IFL)	Other Chancery Loan (OLR)	Family of Faith Loan	Other, Specify from
Balance at beginning of period	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
PLUS: New Borrowings	_____	_____	_____	_____	_____
LESS: Principal Repayments	_____	_____	_____	_____	_____
Balance at end of period	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

<b>INVESTMENTS</b>	Chancery Investments	Family of Faith Investments	Other, Specify	GIC (include statement)
Investments at beginning of period	\$ _____	\$ _____	\$ _____	\$ _____
PLUS: New Investments	_____	_____	_____	_____
Interest	_____	_____	_____	_____
LESS: Investments Withdrawn	_____	_____	_____	_____
Balance at end of period	\$ _____	\$ _____	\$ _____	\$ _____

**Appendix 6**  
**Annual Report to the Faithful**

# Appendix 6 Annual Report to the Faithful

Parish Name, City: \_\_\_\_\_

<b>Receipts</b>	<b>Payments</b>
<b>General Receipts</b>	<b>General Payments</b>
Offertory \$ _____	Clergy Salaries & Stipends \$ _____
Other Parish Collections _____	Lay / Musicians Salaries _____
Christmas and Easter _____	Lay / Musician Company Services _____
Baptisms/Funerals/Marriages _____	Payroll Remittances _____
Mass Offerings / Intentions _____	Office Services / Supplies _____
Bequests & Legacies _____	Mass Facility Rental _____
Other Donations _____	Property Insurance _____
Rental and Interest Revenue _____	Utilities - Church _____
Parish Programs (charity, faith formation, sacramental prep, youth) _____	Repairs & Maintenance _____
Sundry (admin, CEWS subsidy, articles, candles, restricted funds, socials) _____	Grounds Maintenance/Landscaping _____
	Traffic Control / Security Service _____
<b>Special Diocesan Collections</b>	Choir / Music Payments _____
Canadian Missions _____	Liturgy / Mass Payments _____
Evangelization of Nations (World Missions) _____	
Humanitarian Relief _____	Other Church Payments _____
Marygrove Camp _____	Hall Expenses _____
	Rectory Payments _____
Mission Co-Op _____	Assessments: clergy health & retirement, diocesan, chaplaincy _____
Needs of Canadian Church (Bishops' Collection) _____	Parish Programs (charity, faith formation, sacramental prep, volunteering, youth) _____
Needs of Church in Holy Land (Good Friday) _____	Sundry (admin, articles/candles, professional fees, rental, restricted, socials, staff training) _____
Pope's Pastoral Works _____	
ShareLife _____	<b>Special Diocesan Collections Disbursed</b> _____
Shepherds' Trust _____	
Other _____	
<b>Other Receipts</b>	<b>Other Payments</b>
New loans _____	Principal loan repayments _____
Investments withdrawn _____	Interest Payments on Loans _____
Sale of parish assets _____	New Investments Purchased _____
	Property Additions / Restorations _____
	Furnishings / Equipment _____
<b>Total Receipts for the Period</b> _____	<b>Total Payments for the Period</b> _____
Opening cash balance _____	Ending cash balance _____
Transfers in from other parish bank accounts _____	Transfers Out to other parish bank accounts _____
<b>Total</b> \$ _____	<b>Total</b> \$ _____

### Supplemental Information

Account	Balance, Jan 1, 20xx	Additions	Less: Repayments/Withdrawals	Balance, Dec 31, 20xx
Loan from Bank				
Loan from Chancery				
Loan from Family of Faith				
Investments at Chancery				
Family of Faith Investments				

# **Appendix 7**

## **Parish Operational Review Program**



# Archdiocese of Toronto

## Parish Operational Review Program Checklist

Version 20230601

Name of Parish: [Click or tap here to enter text.](#)

Review Date: [Click or tap to enter a date. Enter the last date, if there are multiple review dates.](#)

Name of Reviewer: [Click or tap here to enter text.](#)

### 1. Purpose and Scope of the Review

- To review parish financial records and administrative procedures in light of statutory and/or diocesan requirements.
- To ascertain the timeliness and accuracy of the information generated by the parish accounting system and assess reliability of the parish financial reports.
- Based on the examination of the systems and processes, provide an assessment to ensure compliance with statutory and diocesan requirements.
- To offer any other assistance, as requested by the Pastor.

### 2. Review Procedures

The review will encompass the following areas:

1. Books of Original Entry
2. Cash and Banking Operations
3. Control of Assets and Liabilities
4. Registered Charity Information Return
5. HST
6. Human Resources Administration
7. Employee Benefit Plans
8. Stewardship
9. Retention of Records

and will record the process as per attached check list.

## Checklist

### Review of Parish Financial Records and Administrative Procedures

Location: [Click or tap here to enter text.](#)

Name of Pastor/Administrator: [Click or tap here to enter text.](#)

Name of Bookkeeper: [Click or tap here to enter text.](#)

Resource Personnel:

[If information was provided by individuals other than the ones stated above, please mention their names and in what capacity they provided information.](#)

### Books of Original Entry

#### General information

Nature of the accounting/bookkeeping system: [Choose an item.](#)

If available, identify software/systems used for

- Donation-recording: [Choose an item.](#)
- Payroll: [Choose an item.](#)
- Financial Statement Preparation: [Choose an item.](#)

Do the systems work as intended? [Click or tap here to enter text.](#)

Is the information timely and accurate? [Click or tap here to enter text.](#)

Last date of posting for

- Bookkeeping: [Click or tap to enter a date.](#)
- Donation-recording: [Click or tap to enter a date.](#)
- Payroll: [Click or tap to enter a date.](#)
- Financial Statement Preparation: [Click or tap to enter a date.](#)

System	Number of Users	Password-Protected?
Bookkeeping system	<a href="#">Click or tap here to change.</a>	<a href="#">Choose an item.</a>
Donation-recording system	<a href="#">Click or tap here to change.</a>	<a href="#">Choose an item.</a>
Payroll system	<a href="#">Click or tap here to change.</a>	<a href="#">Choose an item.</a>

Does the pastor have custody/control of user passwords? [Click or tap here to enter text.](#)

## Appendix 7 Parish Operational Review Program

Is a hard copy of the complete set of financial statements printed and kept on file? [Click or tap here to enter text.](#)

If yes, with what frequency? [Click or tap here to enter text.](#)

What backup procedures are in place, systems as well as key personnel? [Click or tap here to enter text.](#)

### Verification of Balances

Do the ledger balances agree with the balances shown in the last Parish Financial Report? (Note period of Parish Financial Report reviewed.) [Click or tap here to enter text.](#)

Are the parish records reasonably complete to support the ledger balances? (Note period of the ledger balances reviewed.) [Click or tap here to enter text.](#)

### Classification of Income and Expense Items

Subject any two months of the current fiscal year to a detailed transaction review for this section.

Months reviewed: [Click or tap here to enter text.](#)

Is the supporting documentation complete? [Click or tap here to enter text.](#)

Review the following areas:

- General income and expense items [Click or tap here to enter text.](#)
- Office (petty cash) [Click or tap here to enter text.](#)
- Household (petty cash) [Click or tap here to enter text.](#)
- Expense reimbursement [Click or tap here to enter text.](#)

Is there appropriate supporting documentation for cheques in which the payee is an individual (including staff members)? [Click or tap here to enter text.](#)

Is the allocation of income and expense items consistent? [Click or tap here to enter text.](#)

Is there an adequate explanation for unusual items of income or expense? [Click or tap here to enter text.](#)

Is there authorization for capital expenditure projects in excess of \$20,000? (Review period since last review.) [Click or tap here to enter text.](#)

If the parish is in the care of a Religious Order, comment on how the rectory expenses are being accounted for:

- Does the parish pay all the rectory expenses and the Religious Order pay the parish \$1,000/month (i.e., the equivalent of the room and board benefit for priests) for each priest in residence? [Click or tap here to enter text.](#)
- Does the Religious Order pay all of the rectory expenses and the parish pay the Religious Order \$1000/month (i.e., the equivalent of the room and board benefit for



Appendix 7  
Parish Operational Review Program

priests) for each priest assigned to the parish by the Chancery? [Click or tap here to enter text.](#)

## Cash and Banking Operations

### Receipts

What is the procedure currently followed for counting and recording church collections? Provide a detailed description. Include details about number of counters, if the counters are related in any way, etc. [Click or tap here to enter text.](#)

Is a separate collection taken for Archdiocesan mandated Special Collections? [Click or tap here to enter text.](#)

Are receipts deposited intact? [Click or tap here to enter text.](#)

Verify the procedure described with another individual who has such knowledge. The procedure was verified with [Click or tap here to enter text.](#)

Sundry Receipts: describe how receipts, other than offertory/special collections, are processed:

- Offerings for masses (announced and unannounced) [Click or tap here to enter text.](#)
- Offerings for baptisms, weddings, funerals [Click or tap here to enter text.](#)
- Candle offerings [Click or tap here to enter text.](#)
- Poor box offerings [Click or tap here to enter text.](#)
- Fundraiser revenue [Click or tap here to enter text.](#)
- Sacramental preparation fees [Click or tap here to enter text.](#)

Does the parish balance tally sheets to bank deposits to record of donation reports? [Click or tap here to enter text.](#)

Select a sample of dates and determine if tally sheet, bank deposit and donation report agree. Dates sampled: [Click or tap to enter a date.](#)

Note details of mandated Special Collections in the chart below.  
(Collections should be remitted to the Chancery Office within 30 days)

Collection	Date of Collection	Amount Received	Date Remitted to Chancery	Amount Remitted
ShareLife - Collection 1	<a href="#">Select a date.</a>	<a href="#">Amount</a>	<a href="#">Select a date.</a>	<a href="#">Amount</a>
- Collection 2	<a href="#">Select a date.</a>	<a href="#">Amount</a>	<a href="#">Select a date.</a>	<a href="#">Amount</a>
- Collection 3	<a href="#">Select a date.</a>	<a href="#">Amount</a>	<a href="#">Select a date.</a>	<a href="#">Amount</a>
Needs of the Church in the Holy Land (Good Friday)	<a href="#">Select a date.</a>	<a href="#">Amount</a>	<a href="#">Select a date.</a>	<a href="#">Amount</a>
The Pope's Pastoral Works (Papal Charities)	<a href="#">Select a date.</a>	<a href="#">Amount</a>	<a href="#">Select a date.</a>	<a href="#">Amount</a>

Appendix 7  
Parish Operational Review Program

<b>Marygrove Camp</b>	Select a date.	Amount	Select a date.	Amount
<b>Canadian Missions Collection</b>	Select a date.	Amount	Select a date.	Amount
<b>Needs of the Canadian Church</b>	Select a date.	Amount	Select a date.	Amount
<b>Evangelization of Nations “World Mission Sunday”</b>	Select a date.	Amount	Select a date.	Amount
<b>The Shepherds’ Trust</b>	Select a date.	Amount	Select a date.	Amount
	Select a date.	Amount	Select a date.	Amount
	Select a date.	Amount	Select a date.	Amount
	Select a date.	Amount	Select a date.	Amount

Is the parish involved in any fundraising activity? [Click or tap here to enter text.](#)

If yes, what is the purpose of the fundraising? [Click or tap here to enter text.](#)

If yes, has the Chancery Office been informed? [Click or tap here to enter text.](#)

Is the cash position monitored regularly (if so, how) to ensure that any funds in excess of operating needs are invested with the Chancery or utilized to repay loans, if applicable? [Click or tap here to enter text.](#)

### Banking

Inquire as to how many bank accounts the parish has and state their descriptions or use. (Include all accounts with the Parish’s name on the account.)

<b>Name and address of the bank</b>	<b>Account Number</b>	<b>Description</b>	<b>Authorized Signatories</b>
<a href="#">Enter text.</a>	<a href="#">Enter text.</a>	<a href="#">Enter text.</a>	<a href="#">Enter text.</a>
<a href="#">Enter text.</a>	<a href="#">Enter text.</a>	<a href="#">Enter text.</a>	<a href="#">Enter text.</a>
<a href="#">Enter text.</a>	<a href="#">Enter text.</a>	<a href="#">Enter text.</a>	<a href="#">Enter text.</a>

Who does the banking and how often? [Click or tap here to enter text.](#)

Who does the bank reconciliation? [Click or tap here to enter text.](#)

Are all bank accounts reconciled monthly? [Click or tap here to enter text.](#)

If yes, does the Pastor review the reconciliation and indicate as such on the reconciliation? [Click or tap here to enter text.](#)

If yes, review a sample of bank reconciliations. Note months reviewed. [Click or tap here to enter text.](#)

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Parish Operational Review Program

Review a sample of cheques written/images of cheques written. Ensure that they are signed by the pastor and that the pastor reviewed supporting documentation for the cheques, evidenced by his initialing of the documentation.

Months sampled: [Click or tap here to enter text.](#)

Review a sample of voided cheques.

Period reviewed: [Click or tap here to enter text.](#)

Ensure numerical continuity of cheques issued.

Period reviewed: [Click or tap here to enter text.](#)

When the Pastor is away, who signs the cheques? [Click or tap here to enter text.](#)

If banking with the CIBC, review and confirm that the parish is receiving services and interest on deposits, as per “special banking arrangements”. [Click or tap here to enter text.](#)

If not banking with CIBC, check why parish is not taking advantage of the special banking arrangements. [Click or tap here to enter text.](#)

### Control of Assets and Liabilities

#### Assets

List the description and roll number of Parish properties: [Click or tap here to enter text.](#)

Does an up-to-date list of key holders and those who have knowledge of alarm codes to all parish properties exist? [Click or tap here to enter text.](#)

Are there signed key holder agreements and agreements from those with knowledge of alarm codes on file? [Click or tap here to enter text.](#)

#### Liabilities

Please fill in the loan details below, as applicable.

<b>Description</b>	<b>Date</b>	<b>Balance Outstanding</b>
<b>Bank Loan</b>	<a href="#">Select a date.</a>	<a href="#">Amount</a>
<b>Chancery Loan</b>	<a href="#">Select a date.</a>	<a href="#">Amount</a>
<b>Other Loan (Specify details)</b>	<a href="#">Select a date.</a>	<a href="#">Amount</a>

Inquire and record if the parish has any program for the repayment of the liabilities listed. [Click or tap here to enter text.](#)

Appendix 7  
Parish Operational Review Program

### Inventory of furniture and equipment

Does the parish maintain an inventory listing/photo record of its furniture and equipment? [Click or tap here to enter text.](#)

If yes, when was the listing/record last updated? [Click or tap here to enter text.](#)

Does the parish maintain a listing/photo record of the pastor's personal items? [Click or tap here to enter text.](#)

If yes, when was the listing last updated? [Select a date.](#)

*(Discuss with the pastor the importance of these listings for insurance and administration purposes.)*

### Other Observations

[Click or tap here to enter text.](#)

### Registered Charity Information Return

#### Latest return

Date filed: [Select a date.](#)

Parish's RR Registration Number: [Click or tap here to enter text.](#)

Is the information reported on the Return in agreement with the parish records? [Click or tap here to enter text.](#)

### Control of Charitable Donation Receipts

Describe the procedure followed for receipting charitable donations. [Click or tap here to enter text.](#)

What is the threshold above which tax receipts are issued? [Click or tap here to enter text.](#)

Are tax receipts available for pick-up at the church, or are the receipts mailed to the parishioners? [Click or tap here to enter text.](#)

Has the parish issued interim receipts for donations? Describe the procedure followed. [Click or tap here to enter text.](#)

Has the parish issued receipts for in-kind donations? Describe the procedure followed. [Click or tap here to enter text.](#)

Does the Pastor sign receipts? [Click or tap here to enter text.](#)

Do both the Canada Revenue Agency name and web-site address appear on the receipt? [Click or tap here to enter text.](#)

Verify (by reviewing actual receipts) compliance with the procedures for:

Receipting donations (both cash and in-kind) [Click or tap here to enter text.](#)

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Parish Operational Review Program

Interim receipting [Click or tap here to enter text.](#)

Issue of replacement receipts [Click or tap here to enter text.](#)

Custody of blank receipts and their accountability [Click or tap here to enter text.](#)

Retention of duplicate signed receipts (marked “COPY”), or void/cancelled receipts [Click or tap here to enter text.](#)

*(Archdiocesan policy requires that signed copies of receipts be kept for 2 years from the end of the calendar year in which the donations were made.)*

## HST

### HST Rebate Claims

Parish’s RT Registration Number: [Click or tap here to enter text.](#)

What is the period covered by the latest rebate claim filed by the parish?

From: [Select a date.](#)

To: [Select a date.](#)

Review the appropriateness and completeness of records maintained with respect to the claim.

[Click or tap here to enter text.](#)

### HST Registration

Is the parish registered as a supplier of taxable property and services for HST purposes? [Click or tap here to enter text.](#)

If yes, review the records for correctness. [Click or tap here to enter text.](#)

## Human Resources Administration

### Employees

Does the parish have employees? [Click or tap here to enter text.](#)

*If there are no employees, enquire as to how the parish administration, cleaning and bookkeeping are being handled. If it is indicated that these functions are being completed by volunteers, obtain details on number of hours worked per week and confirm that background screening occurred.*

If yes:

- Are employee records/files being maintained for each employee? [Click or tap here to enter text.](#)
- Are the files stored in a secure manner to preserve confidentiality? [Click or tap here to enter text.](#)
- Does a written employment agreement exist for each employee and is it signed by a parish representative and the employee? [Click or tap here to enter text.](#)
- Is there a signed confidentiality agreement on file for each employee? [Click or tap here to enter text.](#)

## Appendix 7

### Parish Operational Review Program

- Are reference checks being completed for new hires and are copies retained in the employee file? [Click or tap here to enter text.](#)
- Are all required records, including completed employee TD1's, on file? [Click or tap here to enter text.](#)
- When was the last documented performance review completed for each employee and was there supporting documentation in the file? [Click or tap here to enter text.](#)
- When was the last salary adjustment for each employee? [Click or tap here to enter text.](#)
- Are there any disciplinary/performance letters on file and are these letters written in a professional, objective manner? [Click or tap here to enter text.](#)
- Is a copy of the poster "Employment Standards in Ontario - What you need to know" version 9.0 displayed? This is required under the Employment Standards Act. The poster is available in many languages. [Click or tap here to enter text.](#)
- Is a copy of the poster "Health and Safety at Work – Prevention Starts Here" version June 2012 displayed? This is a requirement under the Ontario Health and Safety Act. The poster is available in many languages. [Click or tap here to enter text.](#)

*Digital copies, prints and more information available at [ontario.ca/page/posters-required-workplace](http://ontario.ca/page/posters-required-workplace)*

If the parish has 6 employees or more on the payroll (including the pastor), there are Ministry of Labour requirements that must be met:

- Does the parish have a Health and Safety Policy which is reviewed annually? [Click or tap here to enter text.](#)
- Does the parish have an employee worker representative? [Click or tap here to enter text.](#)
- Is there a site safety inspection process in place? [Click or tap here to enter text.](#)
- Do monthly inspections occur? [Click or tap here to enter text.](#)

Is a copy of the Occupational Health and Safety Act posted? [Click or tap here to enter text.](#)

Does the parish have a Violence and Harassment Prevention Policy which is reviewed annually? [Click or tap here to enter text.](#)

Are any employees covered by WSIB? [Click or tap here to enter text.](#)

If yes, there are WSIB requirements that must be met:

- Is the poster "In Case of Injury at Work" on display? [Click or tap here to enter text.](#)

*Digital copies, prints and more information available at [wsib.ca/en/case-injury-poster-form-82](http://wsib.ca/en/case-injury-poster-form-82)*

- Is there a First Aid Kit in the workplace? [Click or tap here to enter text.](#)

## Appendix 7

### Parish Operational Review Program

- For workplaces with 1-5 employees, there must be 1 employee with emergency first aid training. If this requirement is applicable, has it been met? [Click or tap here to enter text.](#)
- For workplaces with 6 employees or more, there must be an employee with standard first aid training. If this requirement is applicable, has it been met? [Click or tap here to enter text.](#)

Does the parish have a copy of the “Emergency Response Plan for Parishes 2021”? *(This is available via [bit.ly/phb\\_erp2021](http://bit.ly/phb_erp2021))* [Click or tap here to enter text.](#)

Are the employees aware that such a plan exists? [Click or tap here to enter text.](#)

### Payroll Administration

Review the payroll records and ascertain: [Click or tap here to enter text.](#)

Does the Pastor approve all changes to the payroll? [Click or tap here to enter text.](#)

Was vacation pay paid to all employees? [Click or tap here to enter text.](#)

Was vacation time taken by all employees? [Click or tap here to enter text.](#)

Are there any employees 60 – 65 years of age? [Click or tap here to enter text.](#)

- If yes, verify that all of these employees are contributing to CPP. Employees 60 -65 years of age receiving CPP monthly benefits must continue CPP contributions. [Click or tap here to enter text.](#)

Are there any employees 65 -70 years of age? [Click or tap here to enter text.](#)

- If yes, are the employees receiving Canada Pension Plan monthly benefits? [Click or tap here to enter text.](#)
- If yes, have the employees signed a CPT30 form (Election to Stop Contributing to the CPP)? [Click or tap here to enter text.](#)
- If yes, then the employees must cease contributing to the CPP. If the employees have not signed a CPT30 form, they must continue contributing to the CPP. [Click or tap here to enter text.](#)

Are payments, including bonuses, made through the payroll and subject to statutory deductions? [Click or tap here to enter text.](#)

Parish’s Registered Payroll (RP) Registration Number (with CRA): [Click or tap here to enter text.](#)

Are payroll “withholdings” remitted promptly to CRA? [Click or tap here to enter text.](#)

Are Statement of Source Deductions Remittances reconciled to parish records? [Click or tap here to enter text.](#)

Are T4 or T4A Slips prepared at the end of the year and records retained for audit purposes? [Click or tap here to enter text.](#)

## Appendix 7 Parish Operational Review Program

Review the T4 slips, T4A slips and the T4 Summary for the most recent year. Are the slips and Summary properly and accurately completed? [Click or tap here to enter text.](#)

Is the clergy room and board benefit properly reported on the T4 slip as part of total remuneration in Box 14 and as benefits in Box 30 (current amount of room benefit \$7,200.) and Box 40 (current amount of board benefit \$4,800.)? [Click or tap here to enter text.](#)

Does the pastor's salary agree with the salary schedule established by the Archdiocese? [Click or tap here to enter text.](#)

Does the pastor receive bonuses? [Click or tap here to enter text.](#)

If yes, do the bonuses follow the Guideline (maximum \$250 at Christmas and Easter with appropriate deductions)? [Click or tap here to enter text.](#)

Does the pastor receive stipends? [Click or tap here to enter text.](#)

- If yes, do the stipends follow the Guideline (\$10 per Mass, \$25 per Sacrament with appropriate deductions)? [Click or tap here to enter text.](#)

Complete "Annex 1 - Lay Employees".

### Independent Contractors

Does the parish use the services of independent contractors? [Click or tap here to enter text.](#)

If yes:

- What process is followed to determine Independent Contractor status? (Provide a copy of Employee and Independent Contractor comparison document.) [Click or tap here to enter text.](#)
- Is there a valid contract between the parish and each independent contractor? [Click or tap here to enter text.](#)
- If there is no contract in place, recommend the use of contracts and provide a sample template. [Click or tap here to enter text.](#)
- Do the independent contractors issue invoices to the parish in order to be paid? [Click or tap here to enter text.](#)

*If invoices are not issued by the contractor, advise that invoices must be used.*

- Are the independent contractors included in the computerized payroll system, if such a system is used? [Click or tap here to enter text.](#)
- If the independent contractors are not included in the computerized payroll system, does the parish issue a T4A slip to an independent contractor if the total of all payments in a calendar year is more than \$500? [Click or tap here to enter text.](#)

*If T4A slips are not issued, advise that they must be issued.*

- *Is there any individual who appears to be misclassified as independent contractors? (E.g., an on-site secretary with fixed hours, a full-time custodian who solely work for the parish) [Click or tap here to enter text.](#)*



Complete “Annex 2 - Independent Contractors”.

### Employee Benefit Plans

Do the parish and all employees of the parish have a copy of the Policies & Procedures Manual for Archdiocesan Employees in Parishes (January 2023)? *This is available via [bit.ly/phb\\_eppm2023](http://bit.ly/phb_eppm2023). All employees must be made aware of the entitlements and eligibility requirements and indicate this by signing the Orientation Form in the Manual. [Click or tap here to enter text.](#)*

#### Pension Plan for lay employees

Does the parish have employees who are eligible to join the pension plan? *(After 3 months of employment – if 25 or more hours worked per week; for employees who work less than 25 hours per week, eligibility to join the plan is after completion of at least 24 months of continuous service, and they have worked at least 700 hours in the year or, if their annual earnings were equal to or greater than 35% of the Year’s Maximum Pensionable Earnings.)*

Have all eligible employees been enrolled in the plan? *(Enrollment form should indicate option: 0/2 or 4/4, plus a voluntary contribution of 2% or 4%.) [Click or tap here to enter text.](#)*

Are contributions to the pension plan being remitted on a monthly basis as required? [Click or tap here to enter text.](#)

Is there a system in place to track when employees under 25 hours per week have fulfilled the eligibility requirements to join the plan? [Click or tap here to enter text.](#)

#### Health benefits (currently provided by Canada Life).

*(After 3 months if 20 or more hours worked per week)*

Are employees of the parish and their dependents registered in the plan? [Click or tap here to enter text.](#)

Are employees of the parish and their dependents enrolled within the required deadlines? [Click or tap here to enter text.](#)

Are plan premiums being remitted regularly as required? (Premiums are paid by the parish, not the employee.) [Click or tap here to enter text.](#)

Examine the employee T4 slips for the most recent year. Is the life insurance premium reported as a taxable benefit? [Click or tap here to enter text.](#)

Have any employees selected “optional life insurance”? If yes, have the employees reimbursed the parish for the cost of coverage? [Click or tap here to enter text.](#)

#### Workplace Safety Insurance Board (WSIB)

*Acquaint the pastor with the requirements of the law:*

*(1) “Domestic Workers” – If they work more than 24 hours per week, they must be covered under Rate Group 944 Personal Services by WSIB. If they work 24 hours or less per week, they may be covered by application only with the entire organization.*

## Appendix 7 Parish Operational Review Program

*(2) “Churches” – Religious organizations may not request Schedule 1 coverage for a single category of staff but may request coverage for their entire operation as a whole under Rate Group 981 Membership Organizations.*

Does the parish have any “domestic workers” that work more than 24 hours per week? [Click or tap here to enter text.](#)

Are these workers covered under WSIB? [Click or tap here to enter text.](#)

Are WSIB premiums being remitted as required? [Click or tap here to enter text.](#)

Has the parish requested coverage for all staff i.e., the entire operation including the clergy? [Click or tap here to enter text.](#)

Are WSIB premiums being remitted as required? [Click or tap here to enter text.](#)

Review the latest quarterly WSIB Return. [Click or tap here to enter text.](#)

### Stewardship Advisory Bodies

Does the Parish have an active:

- Parish Council: [Click or tap here to enter text.](#)
- Finance Council: [Click or tap here to enter text.](#)
- Building/Maintenance Committee: [Click or tap here to enter text.](#)

If no Councils or Committees are in place, what are the plans for the future? [Click or tap here to enter text.](#)

Has the parish completed/filed the annual Parish Finance Council Report? [Click or tap here to enter text.](#)

### Budgets

Is an operating budget and a capital budget prepared? (Review budgets and obtain copies) [Click or tap here to enter text.](#)

Is a comparison done of budget vs. actual? [Click or tap here to enter text.](#)

Are variances investigated? [Click or tap here to enter text.](#)

### Volunteer Screening

Complete the Parish Volunteer Screening Process Review questionnaire. If the Volunteer Screening Program is not active in the parish, include any explanation provided by the pastor. [Click or tap here to enter text.](#)

### Risk Management

Has Catholic Mutual Canada completed a Risk Inspection? If so, review the Report. Determine and note if any of the recommendations in the Report have been completed or if a plan of implementation has been made. [Click or tap here to enter text.](#)

Has Catholic Mutual Canada's Self-Inspection Report Form been completed and returned? When was the latest request from Catholic Mutual? *The Self-Inspection Report needs to be filled and returned only for the year it was received. If one was not received, there will be a visit from Catholic Mutual during the year.* [Click or tap here to enter text.](#)

Is there an approved Fire Safety Plan, and when was it last reviewed? [Click or tap here to enter text.](#)

Has the parish had a Fire Alarm Drill? If yes, when did it happen? [Click or tap here to enter text.](#)

Have parishioners ever been instructed on evacuation procedures should a fire or any other emergency occur? If yes, when did it happen? [Click or tap here to enter text.](#)

### Out-of-the Country Donations

Has the parish sent funds or goods out-of-the-country? If so, was permission to do so received from the Chancery? What follow-up procedures are in place to meet with CRA's requirements regarding out-of-the-country transfers of funds or goods? [Click or tap here to enter text.](#)

### Reports to the Chancery

Are the semi-annual Parish Financial Reports (PFRs) that are sent to the Chancery reviewed by the Parish Finance Council? [Click or tap here to enter text.](#)

### Annual Report to the Faithful of the Parish

When was the last report made? (Attach a copy) [Click or tap here to enter text.](#)

Does the report agree with the semi-annual Parish Financial Reports sent to the Chancery? [Click or tap here to enter text.](#)

What other reports are provided to the parishioners? [Click or tap here to enter text.](#)

*(Attach a copy if the report is other than the weekly report of the offertory collection appearing in the bulletin.)*

### Retention of Records

*CRA requires that the financial records and supporting documentation be retained for a minimum of six years from the end of the year to which they relate and must permit verification of such records by its officers.*

Is the parish retaining its financial records for a minimum of 7 years as required by the Chancery? [Click or tap here to enter text.](#)

Are parish records being stored in a manner which facilitates their subsequent retrieval and review? [Click or tap here to enter text.](#)

Appendix 7  
 Parish Operational Review Program

List and confirm the availability of the following records. Start with the latest year in the first row. If there are any missing documents, inquire about the reasons and document them below the table.

<b>Document/Report</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
<b>Payment records</b>							
<b>Receipt records</b>							
<b>Payroll</b>							
<b>T4 &amp; T4 Summary</b>							
<b>Registered Charity Return (T3010)</b>							
<b>Donation Envelopes</b>							
<b>Donation Records</b>							
<b>Electronic storage &amp; Filing</b>							
<b>Duplicate donation receipts</b>			N/A	N/A	N/A	N/A	N/A
<b>Parish Financial Reports</b>							
<b>Suppliers Invoices</b>							
<b>Goods and Service tax Rebate</b>							
<b>W.S.I.B. Return</b>							
<b>Personnel files-kept indefinitely</b>							
<b>Bank Statements/Cheques</b>							
<b>Volunteer Screening Files</b>							

[Observations/findings regarding document retention](#)

**Appendix 8**  
**Parish Finance Council Report**

## Appendix 8 Parish Finance Council Report

The following questionnaire is for reference purposes only. The report must be submitted online using the link shared by the Archdiocese. Please note that the online report cannot be saved as a draft and needs to be filled in one stretch. All the answers should be collected first, using the question references below.

### Section 1: Parish Details

- What is the name of your Parish?
- Was your Parish Finance Council active in the twelve-month period ending June 30, 2022?

If you answered **no** above, please answer the following questions and submit the report. Other questions will not be applicable.

Please explain why the council was not active.

What is the intended action plan to rectify the situation?

### Section 2: Have the members of your Parish Finance Council received, read and are familiar with the following;

- Guidelines For Parish Finance Council Members (July 2023)?

*Available from the Chancery Office – Accounting and Finance Dept. and on the Archdiocesan Employee Website and Parish Handbook via <https://bit.ly/PFCmemberguide>*

If not, please explain why.

What is the intended action plan to rectify the situation?

- Policies and Procedures Manual for Archdiocesan Employees in Parishes (November 2019)?

*Available from Chancery Office – Human Resources Dept. and on the Archdiocesan Employee Website and Parish Handbook via <https://bit.ly/employeepolicymanual>*

If not, please explain why.

What is the intended action plan to rectify the situation?

- Parish Property Maintenance Guidelines (September 2018)?

*Available from the Chancery Office – Planning, Property and Housing Dept. and on the Archdiocesan Employee Website and Parish Handbook via <https://bit.ly/propertymaintenanceguide>*

If not, please explain why.

What is the intended action plan to rectify the situation?

### Section 3: Meetings and Membership

- Does your Council adhere to Archdiocesan Guidelines regarding terms of membership for Finance Council members?

If not, please explain why.

What is the intended action plan to rectify the situation?

- How often has the Parish Finance Council met in the past year?

- Are minutes kept of all the meetings of Finance Council?

If not, please explain why.

Appendix 8  
Parish Finance Council Report

What is the intended action plan to rectify the situation?

- Has the Parish Finance Council periodically inspected all parish properties to ensure that they remain in proper repair and plan repairs as required?

If not, please explain why.

What is the intended action plan to rectify the situation?

**Section 4: [Reporting] Has the Parish Finance Council:**

- ensured, to the best of their knowledge, that parish accounting conforms with Archdiocesan requirements?

*Counting and recording of collections should follow Archdiocesan procedures.*

If not, please explain why.

What is the intended action plan to rectify the situation?

- ensured, to the best of their knowledge, that for all expenditures made by the parish there is either a supporting invoice or receipt?

If not, please explain why.

What is the intended action plan to rectify the situation?

- participated in the annual budget process: prepared, reviewed and approved the budget and compared it to the semi-annual financial reports that are submitted to the Archdiocese?

If not, please explain why.

What is the intended action plan to rectify the situation?

- presented an annual report to the parish community?

- a. If yes, what is the date it was presented to the community?

If not, please explain why.

What is the intended action plan to rectify the situation?

**Section 5: [Employees] Has the Parish Finance Council:**

- ensured, to the best of their knowledge, that all parish employees have a copy of the Policies & Procedures Manual for Archdiocesan Employees in Parishes (November 2019)?

If not, please explain why.

What is the intended action plan to rectify the situation?

- ensured, to the best of their knowledge, that all employees are paid through the payroll provider (Desjardins) and that employees were registered in the appropriate benefit programs?

If not, please explain why.

What is the intended action plan to rectify the situation?

**Section 6: Membership**

*Please note: The Decree on Parish Finance Councils states that “Members are to have skills or expertise in management and for finance and property.” Skills in legal matters and personnel administration would be of assistance. With the exception of the Pastor, parish employees are not eligible for membership of Finance Council.*

Appendix 8  
Parish Finance Council Report

*\* When mentioning the occupation, please state the current occupation, or if retired, occupation before retirement. If self-employed, in what capacity?*

<b>Name</b>	<b>Occupation*</b>	<b>Year Appointed</b>
1. Pastor (Chair)		
2. Vice Chair		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

**Section 7: Submission**

It should be noted that the Finance Council is a consultative advisory body to the pastor. Final decisions are made by the Pastor/Administrator in accordance with their terms of appointment.

Online Submission Instructions

1. You must use your official login credentials of the Archdiocese of Toronto, to complete the form online. (youname@archtoronto.org)
2. Report will only be submitted when SUBMIT button is clicked. Please **press SUBMIT button** to complete the submission of the report.
3. You can get a copy of the data submitted using the checkbox "Send me an email receipt of my responses"
4. Submitted date and time will be saved under your name.
5. By clicking on the submit button, you acknowledge and confirm that the information mentioned in the report are true and correct, and the same has been filled, by or in consultation with the parish pastor.
6. Please email [sidathw@archtoronto.org](mailto:sidathw@archtoronto.org) for any clarifications and/or support needed.