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## **Memorandum**

**TO:** All Pastors and Parish Finance Council Chairpersons

**FROM:** Archbishop Robert J. Carlson *RJC*

**SUBJECT:** Financial Management and Control Manual

**DATE:** August 27, 2015

I am pleased to present this Financial Management and Control Manual for Parishes to all pastors and parish finance council chairpersons in the Archdiocese of St. Louis. This manual is intended to assist you in meeting your responsibilities according to the 1983 Code of Canon Law.

The original version of this manual was released in December 2002. Some of the current material has either been added or revised from earlier versions. Generally, annual updates are provided to keep this a current and meaningful resource for our parishes.

I call your attention to three significant changes included in this version:

- The endowment policy, teacher contracts, and minimum wage. The endowment policy (section 10.3) has been modified to allow your parish to establish new endowments at the Roman Catholic Foundation.
- Effective this academic year, new teacher contracts should run from August 1 through July 31 (section 13.5). Contracts for existing teachers should be transitioned to the same contract year as budgets allow.
- Finally, in an effort to reduce the administrative burden, it is no longer necessary to submit additional documentation for accountable plan expenses to exclude automobile interest from taxable income. You should, of course, keep this documentation for your records in the event your return is ever selected for audit.

I hope you find this manual helpful in assisting you with the financial management of your parish. Aware of the many sacrifices our people make in supporting the Church, I thank you for being good stewards of the resources entrusted to us.

RJC:lra