



GENERAL DECREE

PARTICULAR LAW FOR PARISH FINANCE COUNCILS

Introduction

The temporal goods of a parish¹ are acquired and administered for purposes set forth in canon 1254 of the *Code of Canon Law*, namely, “to order divine worship, to care for the decent support of the clergy and other ministers, and to exercise works of the sacred apostolate and of charity, especially toward the needy.” Any goods or property obtained by or received for a parish are ecclesiastical goods. As such, they are not the property of any individual, and they must be administered or alienated in accordance with canon law.²

The pastor³ is the sole administrator of the ecclesiastical goods of a parish.⁴ He is the only person competent to acquire, retain, administer, and alienate the property of the parish.⁵

Canon 537 requires that every parish have a parish finance council.⁶ The council is a consultative body without any deliberative authority.⁷ The council, therefore, is not responsible for the administration of parochial property, which is the personal responsibility of the pastor. Rather, the members of the council are to assist the pastor in administration of parochial property in accord with their expertise and prudent judgment.⁸ The pastor must appoint members who have expertise relevant to the proper administration of the temporal goods of the parish and must actively seek their counsel and seriously consider it. It is not the purpose of the finance council to simply confirm decisions already made by the pastor.

¹ In this document, everything said of a parish applies equally to quasi-parishes (see canon 516, §1).

² See canon 1257, §1.

³ In this document, everything said of the pastor applies equally to the parochial administrator (canon 540 §1).

⁴ “In all juridic affairs the pastor represents the parish according to the norm of law. He is to take care that the goods of the parish are administered according to the norm of cann. 1281-1288” (canon 532). See also canon 1279, §1.

⁵ See canon 1254, §1.

⁶ “In each parish there is to be a finance council which is governed, in addition to universal law, by norms issued by the diocesan bishop and in which the Christian faithful, selected according to these same norms, are to assist the pastor in the administration of the goods of the parish, without prejudice to the prescript of can. 532.” (canon 537)

⁷ Instruction on Certain Questions Regarding the Collaboration of the Non-Ordained Faithful in the Sacred Ministry of Priests *Ecclesia de mysterio* (15 August 1997), art. 5, 2.

⁸ J. RENKEN, *Particular Churches: Their Internal Ordering: Commentary on Canons 460-572*, Ottawa, St. Paul University, 2011, 267, 289.

Attentive to the need for updated norms regarding parish finance councils and, having heard the presbyteral council, in accordance with canon 537 of the *Code of Canon Law*, I hereby decree the following norms as particular law (cf. canon 29) for the Diocese of Memphis in Tennessee.

Article 1. Membership

- 1.1. The pastor presides over the parish finance council but is not a member of the council.
- 1.2. All voting members of the finance council must be in full communion with the Catholic Church and considered to be outstanding in firm faith, good morals, and prudence.⁹
- 1.3. As far as possible, members of the parish finance council should possess experience or expertise in accounting, business, finance, law or some other relevant field.
- 1.4. The finance council shall be composed of at least three appointed members, but not more than twelve.

Article 2. Appointed Members

- 2.1. The appointed members of the parish finance council will ordinarily be laypersons; however, if a cleric or religious has expertise or experience that recommends him/her for appointment to the finance council, he/she may be appointed.
- 2.2. The appointed members of the parish finance council are ordinarily limited to those who have domicile or quasi-domicile in the territory of the parish or those who are registered as members of the parish.
- 2.3. A non-parishioner who has particular expertise in accounting or financial matters may be appointed to the council if there is a lack of qualified parishioners.
- 2.4. Members are appointed for a term of three years renewable.
- 2.5. Anyone who is related to the pastor up to the fourth degree of consanguinity or affinity (i.e., the pastor's sibling, aunt/uncle, niece/nephew, or one of their spouses) cannot be validly appointed to the finance council.
- 2.6. Those who are employed by the parish (or the parochial school) are ineligible for appointment to the parish finance council.

⁹ *Ecclesiae de mysterio*, art. 5, 2; see canon 521, §§1, 3.

Article 3. *Ex-officio* Members

- 3.1. The *ex-officio* members of the parish finance council are non-voting members; nevertheless, they have the right to participate in the discussions of the council.
- 3.2. The *ex-officio* members are:
 - a. the parochial vicar(s),
 - b. deacons assigned to the parish,
 - c. the parish bookkeeper, and
 - d. the principal of the parochial school.
- 3.3. Others who hold important roles in the parish, such as the chairperson of the pastoral council or development/advancement personnel, may be invited to participate in the meetings of the finance council if the pastor considers this advantageous; however, they are not to vote unless the pastor appoints them to the council.

Article 4. Cessation of Membership

- 4.1. Appointed members cease to be members of the council through resignation, removal, or notification of the completion of their term.
- 4.2. When a member's term has expired, he/she remains a member until the pastor has notified the member in writing that the term has expired (cf. canon 186).
- 4.3. Members are not to be removed from the finance council except for grave reasons.
- 4.4. For the valid removal of a member of the finance council, the pastor must first obtain the consent of the local ordinary.
- 4.5. In the event that a member resigns or is removed, another member may be appointed to complete the term of the former member.

Article 5. Stability

- 5.1. The parish finance council is a stable body; therefore, it continues to exist even when the pastor is impeded or removed or has been resigned. In such a case, meetings may be called and presided over by the parochial administrator (canon 539) or the priest who has assumed temporary governance of the parish (canon 541).¹⁰

¹⁰ RENKEN, *Particular Churches*, 290.

Article 6. Officers

- 6.1. The pastor shall select one of the appointed members to serve as the Chair of the parish finance council.
- 6.2. The Chair assists the pastor in scheduling meetings, preparing agendas, distributing the minutes of meetings, and performing other duties assigned by the pastor.
- 6.3. The pastor shall also designate a Secretary from among the appointed or ex-officio members to record the minutes of the meetings, which are to be kept permanently in the archive of the parish.

Article 7. Specific Responsibilities

- 7.1. The parish finance council offers counsel and assistance to the pastor in any matter pertaining to the prudent administration of the temporal goods of the parish, especially the following:
 - a. recommending means of increasing revenue for the parish;
 - b. conducting fund raising activities for the parish;
 - c. promoting and fostering stewardship efforts for the support of the parish and the Diocese; and
 - d. verifying compliance with diocesan norms regarding financial administration.
- 7.2. The pastor must consult the parish finance council in the annual preparation of budgets of income and expenditures. If the council has voted to approve the budget, the members shall sign it before it is submitted to the local ordinary for his approval. The same must be done for a parochial school.
- 7.3. The parish finance council shall receive and review the regular financial reports of the parish and all parochial organizations at least quarterly.
- 7.4. The parish finance council shall review all unbudgeted expenditures over \$1,000.
- 7.5. The parish finance council shall review the six-month and year-end parish financial report (for the periods ending December 31st and June 30th) and attest to its accuracy by signing it before it is submitted to the local ordinary (see canon 1287, §1).
- 7.6. The parish finance council shall review fundraising and charitable gaming reports and bank reconciliations.

- 7.7. The parish finance council shall assist with long-range planning, including making recommendations based on economic climate and financial trends with regard to parochial fiscal matters.
- 7.8. The parish finance council shall be heard by the pastor before he seeks the permission of the local ordinary to perform an act of extraordinary administration (see Appendices A & B).
- 7.9. The parish finance council shall be heard by the pastor before he seeks permission to alienate stable patrimony belonging to the parish (see canons 1291-1292) or to enter contractual agreements which may threaten the patrimonial condition of the parish (see canon 1295).
- 7.10. The parish finance council shall be heard by the pastor before he enters into contracts involving leases (see canon 1297).

Article 8. Meetings

- 8.1. The parish finance council shall meet at least quarterly.
- 8.2. The pastor presides at the meetings of the finance council.¹¹ He may request that the chairperson conduct the council meetings.
- 8.3. The council shall not meet without the presence of the pastor or his designee.
- 8.4. Any deliberations of the council or decisions by the council are null and void if they are conducted in the absence of the pastor or his designee or if they are contrary to the wishes of the pastor.¹²
- 8.5. Meetings shall ordinarily be conducted in person.
- 8.6. In extraordinary circumstances, such as required consultation regarding an emergency act of extraordinary administration, the pastor may consult with the council members via telephone, email, or other electronic means.

¹¹ *Ecclesia de mysterio*, art. 5, §3.

¹² *Ecclesia de mysterio*, art. 5, §3.

Article 9. Voting

- 9.1. The parish finance council need not vote on all matters to fulfill its consultative role; however, votes are sometimes required, though they are only consultative in nature.
- 9.2. If the council is deliberating on an issue that would benefit or disadvantage one of its members, that member is to abstain from voting.
- 9.3. The parish finance council shall vote on the following matters:
- a. the annual parish (and school) budget(s);
 - b. the advisability of a capital campaign or any fund raising over \$10,000;
 - c. proposals to open or close a parochial school;
 - d. proposals to initiate construction projects for the parochial school; and
 - e. acts of extraordinary administration to be presented to the local ordinary for approval.
- 9.4. If the majority of the voting members of the council do not vote in favor of any of the above, the pastor should reconsider the matter in light of the advice of the members of the council. If, however, he believes that he must proceed contrary to the consultative vote of the council, then he must collect a written statement from the council indicating their reasons for not voting in favor of the proposal. For the validity of the proposed action, the pastor must then inform the local ordinary of the reasons offered by the council members and obtain the local ordinary's prior written consent before proceeding.

Article 10. Diocesan Consultation

The members of the parish finance council may always seek information, training, and advice from the Diocesan Finance Council and the Chancery staff.

Article 11. Statutes

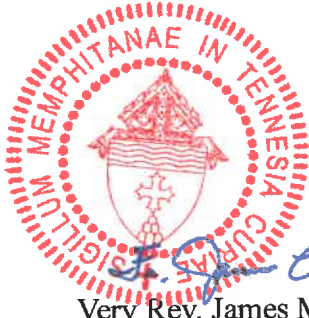
- 11.1. Each parish finance council is governed by statutes.
- 11.2. The pastor may submit statutes for his parish's finance council to the local ordinary for approval. The statutes must conform to these administrative norms and are not valid until approved in writing by the local ordinary.
- 11.3. If the pastor does not choose to submit statutes for his parish's finance council, these administrative norms shall serve as the statutes for the council.

These laws are to be promulgated by publication on the diocesan website and become effective on July 1, 2026.

All contrary diocesan laws and customs are hereby revoked.

Given at the Chancery in Memphis on the 29th of April 2026

+ *David P. Talley*
Most Rev. David P. Talley, M.S.W., J.C.D.
Bishop of Memphis in Tennessee



James M. Clark
Very Rev. James M. Clark, J.C.D., Ph.D., J.V.
Chancellor

Appendix

Required Consent for Extraordinary Acts of Administration and Alienation

See *Particular Law for Parochial Finances* (PLPF) for additional information on extraordinary acts of administration and alienation.

	Amount	Required Consent	Source
Capital Projects	\$5,000 or more (for parishes that are not current in payments for a debt to the Diocese)	Local ordinary	<i>PLPF</i> , Article 10, §§1-2
	\$10,000 or more	Local ordinary, if contrary to the advice of the parish finance council	
	\$25,000 or more	Local ordinary	
Loans	Any amount	Local ordinary	<i>PLPF</i> , Article 10, §3
Contracts	\$25,000 or more	Local ordinary	<i>PLPF</i> , Article 11
Fundraising	\$10,000 or more	Local ordinary	<i>PLPF</i> , Article 12
Leases of Parochial Property	Property valued at \$10,000 or more	Local ordinary, if contrary to the advice of the parish finance council	<i>PLPF</i> , Article 13, §1
	Any lease for more than one year	Diocesan bishop	Canon 1297 USCCB Complementary Norm on Canon 1297 (<i>PLPF</i> , Appendix F)
	Property valued at \$100,000 or more	Diocesan bishop	
	Property valued at \$5 million or more	Holy See	
Alienation of Parochial Property	\$10,000 or more	Local ordinary, if contrary to the advice of the parish finance council	<i>PLPF</i> , Article 14, §1
	\$25,000 or 10% of the prior year's ordinary annual income, whichever is higher, or more	Diocesan bishop, Diocesan Finance Council, College of Consultors	Canon 1292, §§1-2 USCCB Complementary Norms on Canon 1292, §1 (<i>PLPF</i> , Appendix E)
	\$3.5 million or more; goods given to the Church by vow; goods that are precious for artistic or historical reasons	Holy See	