



Diocese of Memphis in Tennessee

**Particular Law for Parochial Financial
Administration**

2026

TABLE OF CONTENTS

General Decree.....	1
Article 1. General Norms	1
Article 2. Pastors	1
Article 3. Bookkeepers.....	1
Article 4. Parish Finance Council	2
Article 5. Offertory/Collections	2
Article 6. Acceptance of Donations	2
Article 7. Refusal of Donations (cf. canon 1267, §2)	2
Article 8. Restricted Donations (cf. canons 1267, §3; 1290).....	3
Article 9. Consent of Competent Ecclesiastical Authority (cf. canons 1281, 1291)	3
Article 10. Capital Projects and Loans.....	4
Article 11. Contracts	4
Article 12. Norms for Fundraising Appeals.....	4
Article 13. Leases of Parochial Property	4
Article 14. Alienation of Parochial Property	4
Article 15. Alienation of Sacred Objects (cf. canon 1269).....	5
Article 16. Charitable Donations	5
Article 17. Transactions that Could Worsen the Patrimonial Condition of the Parish (see canon 1295)5	
Article 18. Required Software	5
Article 19. Rental of Parish Facilities	5
Article 20. Civil Litigation.....	6
Article 21. Parochial Bank Accounts.....	6
Article 22. Petty Cash	6
Article 23. Parish Budget and Bi-Annual Financial Report.....	6
Article 24. Invoices	6
Article 25. Credit Cards	6
Article 26. Payroll.....	7
Article 27. Expense Reimbursements	7
Article 28. Diocesan Assessment.....	7
Article 29. Investments	7
Article 30. Mission Churches.....	7

Article 31. Parish Auxiliary Associations.....	7
Article 32. Disposal of Records	8
Article 33. Financial Audits	8
Article 34. Parish Accounting Manual.....	8
Article 35. Role of Parochial Vicars and Other Staff in the Absence of the Pastor	8
Article 36. Parochial Schools.....	8
Appendix A: Required Consent	10
Appendix B: Diocesan Assessment	11
Appendix C: Diocesan Software Requirements	12
Appendix D: USCCB Complementary Norms for Canon 1262.....	13
Appendix E: USCCB Complementary Norms on Canon 1292, §1: Minimum and Maximum Sums, Alienation of Church Property.....	15
Appendix F: USCCB Complementary Norms on Canon 1297: Leasing of Church Property.....	16



GENERAL DECREE

PARTICULAR LAW FOR PAROCHIAL FINANCIAL ADMINISTRATION

A diocesan bishop has the duty to exercise vigilance over the administration of all the goods that belong to parishes and to care for the ordering of the entire matter of the administration of ecclesiastical goods (see canon 1276). Taking into account the need for updated norms according to present circumstances, having heard the Diocesan Finance Council, I, the Most Reverend David P. Talley, promulgate the following norms as particular law for the Diocese of Memphis in Tennessee.

Article 1. General Norms

- §1. Any references to a parish in the following norms also apply to a quasi-parish.
- §2. Since a parochial school is a part of a parish, the following norms apply to parochial schools, unless a particular norm is contrary to any particular law issued for Catholic schools.
- §3. All parishes must comply with the requirements of national, state, and local laws pertaining to acquisition, administration, and alienation of temporal goods (e.g., sales tax, tax deductions, fund raising and gaming regulations, property tax, employment law, payroll tax, etc.).

Article 2. Pastors

- §1. The pastor is the administrator of ecclesiastical goods of a parish. He is the only person competent to acquire, retain, administer, and alienate (i.e., sell) the property of the parish (see canons 532; 1254, §1).
- §2. "A parochial administrator is bound by the same duties and possess the same rights as a pastor unless the diocesan bishop establishes otherwise" (canon 540, §1).
- §3. The pastor is obliged to fulfill the duties of parochial administration according to the norm of law (see canon 1282).

Article 3. Bookkeepers

Every parish is to have a bookkeeper, whether paid or volunteer. The functions of the bookkeeper may never be carried out by the pastor or parochial vicar except in cases of true necessity. In such circumstances, the diocesan chief financial officer shall be promptly notified.

Article 4. Parish Finance Council

- §1. Every parish is required to have a parish finance council (see canon 537).
- §2. The membership, officers, and specific responsibilities of the parish finance council can be found in *Particular Law for Parish Finance Councils*.
- §3. If particular law requires that the pastor must consult the parish finance council before a proposed action, the parish finance council must vote on the proposal. If the majority of the voting members of the council do not vote in favor of the proposal, 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. The pastor shall then inform the local ordinary of the reasons offered by the council members and obtain his consent before moving forward.
- §4. If the consent of a higher ecclesiastical authority is required for a proposed action (see Appendix A), the pastor must first consult the parish finance council. The precepts of §3 are to be observed.

Article 5. Offertory/Collections

- §1. Collections are to be counted in accordance with the procedure found in the *Parish Accounting Manual*.
- §2. Special collections mandated by the USCCB or the local ordinary are to be remitted to the Diocesan Finance Office on a monthly basis.

Article 6. Acceptance of Donations

- §1. Since some donations can bring with them additional burdens for the parish, the following donations cannot be accepted without the prior consent of the local ordinary:
 - 1° land,
 - 2° buildings,
 - 3° valuable works of art or antiques,
 - 4° large musical instruments (e.g., an organ), or
 - 5° any item that would require the use of a significant amount of parish funds to maintain.
- §2. If the acceptance of a donation could worsen the patrimonial condition of the parish, its acceptance by the diocesan bishop requires the consent of the diocesan finance council and the college of consultors (see canon 1295).

Article 7. Refusal of Donations (cf. canon 1267, §2)

- §1. If a donation is offered to the parish, it cannot be refused except for a just cause. A just cause could be, for example, reasonable suspicion that the money is stolen, a restriction placed by the donor that cannot be fulfilled, fear that the donor is making an irresponsible donation, etc.
- §2. If, however, a donation is of great importance, the pastor cannot refuse the gift without first obtaining the consent of the local ordinary. In case of doubt about whether or not a donation should be considered to be of great importance, the local ordinary or the chief financial officer are to be consulted.

- §3. Donations of great importance include, but are not limited to, the following:
- 1° money or stocks in the amount of \$10,000 or more;
 - 2° sacred vessels or liturgical furnishings;
 - 3° relics;
 - 4° buildings;
 - 5° land;
 - 6° valuable works of art or antiques;
 - 7° a large musical instrument (e.g., an organ); or
 - 8° any item that would require the use of a significant amount of parish funds to maintain.

Article 8. Restricted Donations (cf. canons 1267, §3; 1290)

- §1. In accordance with civil and canon law as well as the demands of natural justice and morality, parishes must respect the intentions of those who donate money or goods to the parish for a specific purpose. In common financial terminology, such donations are referred to as “restricted donations.”
- §2. By accepting a restricted gift, the parish agrees to abide by the restriction placed on the gift by the donor under the penalty of forfeiture.
- §3. A record is to be made for each individual gift of \$1,000 or more, including the original donor letter (if there is one) and records of all transaction activity concerning the gift. If a donor does not write a letter indicating the intention for which the donation is given, the pastor must make sure that the donor’s intention is properly recorded.
- §4. When a donor makes a gift of \$1,000 or more to the parish for a specific purpose without stating the purpose in writing, the purpose must be noted by the person who receives the money on behalf of the parish (e.g., a parochial vicar, a deacon, the bookkeeper, etc.). The money and its intended purpose must then be accepted by the pastor.
- §5. Since the permission of the local ordinary is required for the acceptance of gifts that are burdened by a modal obligation or a condition, no donation may be accepted without the prior written consent of the local ordinary if the donor requires a written agreement or contract.¹

Article 9. Consent of Competent Ecclesiastical Authority (cf. canons 1281, 1291)

- §1. The consent of higher ecclesiastical authority is required for certain matters pertaining to extraordinary administration and the alienation of temporal goods beyond certain limits. These limits are established by the Holy See, the United States Conference of Catholic Bishops (USCCB), or by decree of the local ordinary. (See Appendix A.)
- §2. Articles 10-13 specify those matters that are to be considered acts of extraordinary administration.

¹ “A ‘modal obligation’ is a particular responsibility undertaken by the recipient of a gift; the failure to fulfill the obligation *does not* result in returning the gift to its donor. A ‘condition’ is a requirement attached to a gift upon the fulfillment of which depends the retention of the gift; the failure to fulfill the condition *does* result in returning the gift to its donor” (J. RENKEN, *Church Property: A Commentary on Canon Law Governing Temporal Goods in the United States and Canada*, Staten Island, NY, Society of St. Paul, 2009, 130; emphasis original).

- §3. One who alienates ecclesiastical goods or carries out an act of administration over them without observing the prescribed consultation or consent commits a delict and is subject to a canonical penal process (canon 1376). The pastor is always obligated to repair damages (canon 128).

Article 10. Capital Projects and Loans

- §1. All projects for \$25,000 or more require the prior consent of the local ordinary; however, if a parish is not current in payment of a debt to the Diocese, any project over \$5,000 requires the consent of the local ordinary.
- §2. Related projects for lesser amounts require the prior consent of the local ordinary if they total the amount indicated in §1.
- §3. A parish cannot obtain a loan or otherwise incur debt without the prior consent of the local ordinary.
- §4. All loans and mortgages are invalid if they lack the prior written consent of the local ordinary. One who signs a loan or mortgage without such prior consent will be held personally responsible for the debt incurred (see canons 1281, §3 and 1376).

Article 11. Contracts

- §1. For a parish to enter into a contract that costs a total of \$25,000 or more over the life of the contract the prior consent of the local ordinary is required. One who signs such a contract without prior consent may be held personally responsible for the debt incurred (see canons 1281, §3; 1376).
- §2. For validity, a contract entered into by a parish can be validly signed only by the pastor.

Article 12. Norms for Fundraising Appeals

- §1. A parish must obtain the written consent of the local ordinary before beginning any fundraising appeal for an amount of \$10,000 or more. The local ordinary will seek the opinion of the chief financial officer and the diocesan finance council.
- §2. The provisions of the USCCB's complementary legislation for canon 1262 (13 November 2022; *recognition* 2 May 2007) are to be observed. (See Appendix D.)

Article 13. Leases of Parochial Property

- §1. A pastor may not validly lease parochial property valued at \$10,000 or more without prior consultation with the parish finance council. (See Article 4, §3 above and canon 1376.)
- §2. All leases of parochial property for one year or more and leases of property valued at \$100,000 or more require the prior written consent of the diocesan bishop. (See Appendix F.)
- §3. Parochial property cannot be leased to the pastor or his relatives without the special written permission of the local ordinary (see canons 1298; 1376).

Article 14. Alienation of Parochial Property

- §1. A pastor must not validly alienate parochial property valued at \$10,000 or more without first consulting the parish finance council. (See Article 4, §3 above.)

- §2. Any alienation of parochial property valued at \$25,000 or 10% of the prior year's ordinary income, whichever is higher, requires the consent of the diocesan bishop. (See Appendix E.)
- §3. Before seeking the consent of the diocesan bishop, one must obtain two written appraisals of the item to be alienated (see canon 1293, §1, 2°).
- §4. A pastor who invalidly alienates parochial property, if the alienation is valid in civil law, may be held personally responsible for restitution (see canons 1281, §3; 1296; 1376).
- §5. For validity, parochial property cannot be sold to the pastor or his relatives without the special written permission of the local ordinary (see canon 1298; see also c. 1376).

Article 15. Alienation of Sacred Objects (cf. canon 1269)

- §1. A sacred object cannot be sold.
- §2. A sacred object belonging to a parish cannot be given to or otherwise validly acquired by a private individual but only by a public ecclesiastical juridic person, e.g., another parish or a religious order.
- §3. Such sacred objects, which are intended for public worship, include, but are not limited to, altars; ambos; sacred vessels, e.g., chalices, ciboria; liturgical vestments; altar linens; certain types of religious art, e.g., statues, icons, pictures; and relics.

Article 16. Charitable Donations

- §1. A pastor may not make a pious or charitable donation of goods or money valued at more than \$10,000 without the prior written consent of the local ordinary (see c. 1285).
- §2. A pastor may never make a charitable donation to a relative without the prior written consent of the local ordinary (see c. 1285).

Article 17. Transactions that Could Worsen the Patrimonial Condition of the Parish (see canon 1295)

Any transaction that could result in the loss of ownership or control of parochial property or could otherwise endanger the financial condition of the parish requires the permission of the local ordinary.

Article 18. Required Software

For the purpose of providing a uniform method of accounting for parish resources, all parishes must use specific software for financial accounting and payroll processing. The required software shall be determined by decree of the local ordinary. (See Appendix C.)

Article 19. Rental of Parish Facilities

- §1. Parishes may rent their facilities for events such as wedding receptions, anniversaries, and other gatherings of parishioners or other nonprofit organizations, provided that the event is not reasonably expected to cause scandal to the faithful.

- §2. A person or organization using parish property for an event that is not covered by the Diocesan insurance policy must purchase insurance or provide proof of insurance.
- §3. Any contract for the use of parish facilities is invalid if insurance is not obtained before the beginning of the event.

Article 20. Civil Litigation

A pastor shall not initiate or contest litigation in a civil forum in the name of the parish without the prior written permission of the diocesan bishop (see canon 1288).

Article 21. Parochial Bank Accounts

- §1. The parish must notify the Diocesan Finance Office of all banks utilized by the parish (and its mission church) for purposes of documentation and audit.
- §2. The pastor and a parochial vicar must be signatories on all parochial bank accounts. Other possible signatories may include a parish business manager or chief financial officer, provided that such person does not ordinarily handle cash or record donations.
- §3. The list of signatories for each account is to be reviewed every two years.
- §4. Blanks checks are never to be signed for any purpose.
- §5. The Pastor must review and initial all bank statements.
- §6. Bank reconciliations must be completed every month. There are to be no outstanding deposits on a bank reconciliation for longer than the preceding month.
- §7. The Pastor must review and initial all bank reconciliations prepared by the bookkeeper.

Article 22. Petty Cash

- §1. Petty cash is to be routinely counted and reconciled.
- §2. The pastor must review and initial the reconciliations.

Article 23. Parish Budget and Bi-Annual Financial Report

- §1. With the assistance of the parish finance council, the pastor is to prepare and submit to the diocesan chief financial officer an annual budget. (Cf. canon 1284, §3; see *Particular Law for Parish Finance Councils*.)
- §2. The pastor must submit to the local ordinary financial reports for the periods ending December 31st and June 30th (cf. canon 1287, §1). The finance reports are to be signed by the members of the finance council before submission (see *Particular Law for Parish Finance Councils*, article 7.5).

Article 24. Invoices

- §1. All invoices must be reviewed by the pastor or his delegate.
- §2. The pastor, or his delegate, must review and initial the list of invoices to be paid prior to checks being issued.

Article 25. Credit Cards

- §1. All expenses charged to credit cards should have receipts.

- §2. Ordinarily, personal expenses should not be charged to parochial credit cards. Personal expenses paid with the parish credit card must be promptly reimbursed to the parish.

Article 26. Payroll

The pastor must review and approve the payroll check register prior to the running of payroll checks.

Article 27. Expense Reimbursements

Expense reimbursements (for activities such as travel and meal expenses related to parish business and ministry, etc.) must be based upon an approved expense report. The guidelines in the *Parish Accounting Manual* are to be observed.

Article 28. Diocesan Assessment

- §1. The diocesan assessment (often called “cathedraticum”) is a “moderate tax for the needs of the diocese upon public juridic persons subject to [the diocesan bishop’s] governance [including parishes]” and “is to be proportionate to their income” (canon 1263). The rate of the assessment is determined by decree of the diocesan bishop. (See Appendix B.)
- §2. Revenues not subject to the diocesan assessment are to be listed in the *Parish Accounting Manual*.

Article 29. Investments

- §1. Canon law requires that pastors, “with the consent of the ordinary, invest the money which is left over after expenses and can be usefully set aside for the purposes of the [parish]” (canon 1284, §1, 6°).
- §2. All investments of parochial funds must be done with the consent of the diocesan chief financial officer according to the mind of the diocesan bishop.

Article 30. Mission Churches

- §1. A mission church is a ministry of a parish; therefore, the territory, temporal goods, and sacramental records of a mission church are the property of the parish.
- §2. Nevertheless, for the sake of proper accounting, all temporal goods and collected funds that are given to a mission church are to be kept separate from parish property and funds.
- §3. A mission church must have separate bank accounts from the parish.
- §4. The diocesan assessment on the revenue of the mission church shall be at the rate proper to the amount of revenue of the mission church, while the parish shall pay at the rate proportionate to its own amount of revenue.

Article 31. Parish Auxiliary Associations

- §1. A parish auxiliary association is any organization sponsored by the parish or parochial school. It qualifies as tax-exempt in virtue of the parish’s tax-exempt status and/or use of the parish taxpayer identification number for purposes of establishing a bank account.
- §2. Directives on the proper procedures and controls for parish auxiliary associations

- are to be published in the *Parish Accounting Manual*.
- §3. Anyone who directs the operations of a parish auxiliary association and/or takes care of its temporal goods must adhere to the procedures and controls in the *Parish Accounting Manual* and submit regular financial reports to the pastor.

Article 32. Disposal of Records

The disposal of financial records and other records with personal identifying information about individuals is to be carried out in accordance with the Record Retention Policy found in the *Parish Accounting Manual*.

Article 33. Financial Audits

- §1. The Diocese shall contract with an accounting firm to conduct an annual audit of all diocesan finances and parochial finances.
- §2. The pastor and all parochial staff are to comply with all requirements of the annual audit.

Article 34. Parish Accounting Manual

- §1. The Diocesan Finance Office shall issue a *Parish Accounting Manual* which is to serve as an instruction and a guide for best practices and internal controls. The *Manual* constitutes an instruction (canon 34) for the implementation of canon law—universal and particular.
- §2. If the pastor believes that any provision in the *Parish Accounting Manual* cannot be reasonably applied in his parish, he must obtain a written dispensation from the local ordinary. Such dispensations are to be requested through the diocesan chief financial officer, who will submit them to the local ordinary with his/her recommendation concerning the merits of the request.

Article 35. Role of Parochial Vicars and Other Staff in the Absence of the Pastor

- §1. Whenever a pastor is away from the parish, the duties of the pastor that are specified in Articles 21, 22, 24, 25, 26 are to be fulfilled by a parochial vicar. If there is no parochial vicar assigned to the parish, the duties may be assigned by the pastor to a deacon or a responsible parishioner, such as the chairperson of the parochial finance council.
- §2. If a parochial vicar does not have experience as the pastor of a parish, the pastor should include him in financial discussions and acts of administration so that the vicar may have practical knowledge of the duties of a pastor in this area.


Article 36. Parochial Schools


In parochial schools, the reviews and/or approval required of the pastor in Articles 21, 22, 24, and 25, may be done by the school principal, unless the pastor has reserved this to himself, either in general or in particular instances.

These norms are to be published on the diocesan website and take effect on September 1, 2026.

All contrary diocesan laws and customs are hereby revoked.

Given at the Chancery in Memphis on the 17th of June 2026


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


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



APPENDIX A: REQUIRED CONSENT

	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	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	Article 10, §3
Contracts	\$25,000 or more	Local ordinary	Article 11
Fundraising	\$10,000 or more	Local ordinary	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	Article 13, §1
	Any lease for more than one year	Diocesan bishop	Canon 1297 USCCB Complementary Norm on Canon 1297 (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	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 (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	

APPENDIX B: DIOCESAN ASSESSMENT

DECREE

Modifying the Diocesan Assessment Rate

In accordance canon 1263 of the *Code of Canon Law*, having heard the finance council and the presbyteral council, I hereby decree the following tax upon all public juridic persons subject to my governance as Bishop of Memphis in Tennessee:

Taxable Revenues per Year	Tax Rate
Less than \$100,000	8%
\$100,000 to \$199,999	11%
\$200,000 to \$499,999	12%
\$500,000 or more	15%


All parish revenue is taxable, including collections on Sundays and Holy Days of Obligation; year-end monetary gifts; gifts of stock certificates; offerings for operating expenses, building maintenance, or equipment repairs; estate bequests; and rental income.

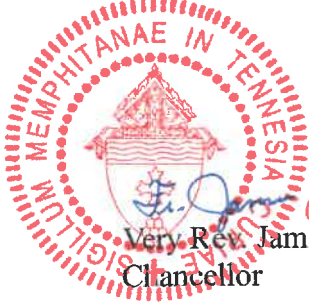
The following parish revenue is exempt from taxation: subsidy revenue from a school, cafeteria, another parish, or the diocese; revenue from a building fund or debt reduction campaign, provided that the fund/campaign has received written approval from the diocesan bishop; national and diocesan special collections; educational revenues, e.g., school tuition, school fund-raisers, parish religious education fees, Parents Day Out fees, school cafeteria revenue; indemnity from an insurance company for a loss; and revenue from the for specific memorials or organizations, e.g., flowers of the altar, votive candles, stole fees, Mass offerings (canon 945, §1), social fund-raisers, St. Vincent de Paul Society.

This decree is to be published on the diocesan website and is effective on July 1, 2026.

Given at the Chancery in Memphis on the 17th of June 2026


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


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



APPENDIX C: DIOCESAN SOFTWARE REQUIREMENTS

DECREE

On Required Software for Parishes

Since, in accordance with canon 1296, it is necessary that a diocesan bishop exercise vigilance over the temporal goods in his diocese, to facilitate this vigilance, I hereby decree that all parishes (and missions) in the Diocese of Memphis are required to have ShelbyNext Systems, Paylocity, and Parish Data Systems (PDS) software. These programs are to be used in accordance with the guidance given by the Office of Human Resources and the Office of Finance.


This decree is to be published on the diocesan website and is effective one month from promulgation.

All contrary norms and customs are revoked.

Given at the Chancery in Memphis on the 17th of June 2026


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




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

APPENDIX D: USCCB COMPLEMENTARY NORMS FOR CANON 1262

On November 13, 2002, the members of the United States Conference of Catholic Bishops legitimately approved complementary legislation for the implementation of canon 1262 of the *Code of Canon Law* for the dioceses of the United States. The action was granted *recognitio* by the Congregation for Bishops in accord with article 82 of the Apostolic Constitution *Pastor Bonus* and issued by Decree N. 778/2005 of the Congregation for Bishops signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Francesco Monterisi, Secretary, and dated May 2, 2007.

Wherefore, and in accord with the prescripts of canon 1262, the United States Conference of Catholic Bishops decrees that the following norms shall govern fundraising appeals to the faithful for Church support:

Motivation

- (1) Fundraising appeals are to be truthful and forthright, theologically sound, and should strive to motivate the faithful to a greater love of God and neighbor.
- (2) Fundraising efforts are to be for defined needs.
- (3) The relationship of trust between donor and fundraiser requires that
 - (a) funds collected be used for their intended purposes;
 - (b) funds collected are not absorbed by excessive fundraising costs.
- (4) Donors are to be informed regarding the use of donated funds and assured that any restrictions on the use of the funds by the donor will be honored.

Competent Ecclesiastical Authority

- (5) Institutes of consecrated life and societies of apostolic life require approval of the respective competent major superiors and the diocesan bishop to solicit funds; diocesan entities require approval of the diocesan bishop to solicit funds; other Catholic entities and organizations require the approval of the diocesan bishop to solicit funds.
- (6) Approval for fundraising by the competent authority is to be given in writing with reference to the purpose for which the funds are being raised, the time frame, and the methods to be used in raising them.
- (7) Oversight of fundraising programs is to be maintained by competent authority through periodic review and, where necessary, appropriate sanction.
- (8) Competent major superiors of institutes of consecrated life and societies of apostolic life are to submit to the diocesan bishop of the place where the fundraising originates periodic reports on the fundraising programs and the apostolic activities they support.

Accountability

- (9) Fundraisers are to provide regular reports to competent authority on the extent to which promises expressed or implied in the solicitation of funds have been fulfilled.
- (10) Fundraising reports are to be prepared in scope and design to meet the particular concerns of those to whom the reports are due:
 - (a) the governing body and membership of the fundraising organization;

- (b) the competent authorities who approved and monitor the fundraising effort;
- (c) the donors to the organization;
- (d) the beneficiaries of the funds raised.

(11) Annual fundraising reports are to provide both financial information and a review of the apostolic work for which the funds were raised. They are to set forth, at the least, the amount of money collected, the cost of conducting the fundraising effort, and the amount and use of the funds disbursed.

Procedures

(12) Funds beyond operating expenses are not to be accumulated or invested by a fundraising office, but are to be turned over to the appropriate office for allocation and investment.

(13) Special care is to be taken to see that ethical business relationships are maintained by fundraisers with suppliers of goods and services.

(14) Contracts between a religious fundraiser and commercial suppliers and consultants are to insure that control over materials, designs, money and general operations remain in the hands of the religious fundraiser.

(15) Agreements are not to be made which directly or indirectly base payment either to the commercial firm or to the religious fundraiser on a percentage basis.

Oversight

(16) Competent authority is to ensure that fundraising organizations:

- (a) make available fundraising reports to benefactors on a regular basis or upon reasonable request;
- (b) provide their governing bodies with an annual financial statement prepared in accordance with generally accepted accounting principles and, where size warrants, by a certified public accountant.

(17) In response to formal complaints, competent authority is to promptly investigate charges, remedy abuses and, when necessary, terminate the fundraising program.

As President of the United States Conference of Catholic Bishops, I hereby decree that the effective date of this decree for all the dioceses of the United States Conference of Catholic Bishops will be August 15, 2007. Given at the offices of the United States Conference of Catholic Bishops in the city of Washington, the District of Columbia, on the 8th day of June, in the year of our Lord 2007.

Most Reverend William S. Skylstad
Bishop of Spokane
President, USCCB

Reverend Monsignor David J. Malloy
General Secretary, USCCB

APPENDIX E: USCCB COMPLEMENTARY NORMS ON CANON 1292, §1: MINIMUM AND MAXIMUM SUMS, ALIENATION OF CHURCH PROPERTY

On November 13, 2002, the Latin Church members of the United States Conference of Catholic Bishops approved complementary legislation for the implementation of canon 1292, §1 of the *Code of Canon Law* for the dioceses of the United States. The action was granted recognition by the Congregation for Bishops in accord with article 82 of the Apostolic Constitution *Pastor Bonus*, issued by a Decree (Prot. N. 296/84) of the Congregation for Bishops, dated June 3, 2003, and signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Franciscus Monterisi, Secretary. On March 31, 2004, a subsequent Decree with the same Protocol Number was issued granting recognition to the norms *ad biennium*. Through subsequent Decrees, dated January 31, 2006 and March 31, 2008, again with the same aforementioned Protocol Number, the same Congregation decreed the extension of its previously granted *recognitio* for two additional two-year periods. By means of a Decree, dated March 31, 2010 (Prot. N. 778/2005), signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Manuel Monteiro de Castro, Secretary, the Congregation for Bishops granted definitive recognition to the following defined sums. A subsequent Decree, dated May 10, 2011, with the same aforementioned Protocol Number, signed by His Excellency Most Reverend Manuel Monteiro de Castro, Secretary, and His Excellency Most Reverend Giovanni Maria Rossi, Subsecretary, granted definitive recognition to the sums defined in norm 3 of the complementary legislation.

Wherefore, and in accord with the prescripts of canon 1292, §1, the United States Conference of Catholic Bishops decrees that:

- (1) The maximum limit for alienation and any transaction which, according to the norm of law, can worsen the patrimonial condition is \$7,500,000 for Dioceses with Catholic populations of half a million persons or more. For other Dioceses the maximum limit is \$3,500,000 (cf. can. 1295).
- (2) The minimum limit for alienation and any transaction which, according to the norm of law, can worsen the patrimonial condition is \$750,000 for Dioceses with Catholic populations of half a million persons or more. For other Dioceses the minimum limit is \$250,000.
- (3) For the alienation of property of other public juridic persons subject to the Diocesan Bishop, the maximum limit is \$3,500,000 and the minimum limit is \$25,000 or 10% of the prior year's ordinary annual income, whichever is higher.

As President of the United States Conference of Catholic Bishops, I hereby decree that these norms are effective immediately for all dioceses of the United States Conference of Catholic Bishops.

Given at the offices of the United States Conference of Catholic Bishops, in the city of Washington, the District of Columbia, on the 1st of December, in the year of our Lord 2011.

Most Reverend Timothy M. Dolan
Archbishop of New York
President, USCCB

Reverend Monsignor Ronny E. Jenkins
General Secretary, USCCB

APPENDIX F: USCCB COMPLEMENTARY NORMS ON CANON 1297: LEASING OF CHURCH PROPERTY

On November 13, 2002, the members of the United States Conference of Catholic Bishops legitimately approved complementary legislation for the implementation of canon 1297 of the *Code of Canon Law* for the dioceses of the United States. The action was granted *recognitio* by the Congregation for Bishops in accord with article 82 of the Apostolic Constitution *Pastor Bonus* and issued by Decree N. 778/2005 of the Congregation for Bishops signed by His Eminence Giovanni Battista Cardinal Re, Prefect, and His Excellency Most Reverend Francesco Monterisi, Secretary, and dated May 2, 2007.

Wherefore, and in accord with the prescripts of canon 1297, the United States Conference of Catholic Bishops decrees that the following norms shall govern the leasing of Church property:

- (1) Prior to leasing of ecclesiastical goods owned by a diocese, the diocesan bishop must hear the finance council and the college of consultors, when the market value of the goods to be leased exceeds \$400,000.
- (2) Prior to leasing of ecclesiastical goods owned by a diocese, the diocesan bishop must obtain the consent of the finance council and the college of consultors when the market value of the property to be leased exceeds \$1,000,000 or the lease is to be for 3 years or longer.
- (3) The valid leasing of ecclesiastical goods owned by a parish or other public juridic person subject to the governance of the diocesan bishop requires consent of the diocesan bishop when the market value of the goods to be leased exceeds \$100,000 or the lease is to be for 1 year or longer.
- (4) The valid leasing of ecclesiastical goods owned by a pontifical institute of consecrated life or society of apostolic life requires, in addition to the consent of the competent major superior and council, the nihil obstat of the diocesan bishop when the market value of the property to be leased exceeds \$1,000,000 or the lease is to be for 3 years or longer.
- (5) The valid leasing of ecclesiastical goods by any public juridic person requires the consent of the Holy See when the market value of the goods exceeds \$5,000,000.

As President of the United States Conference of Catholic Bishops, I hereby decree that the effective date of this decree for all the dioceses of the United States Conference of Catholic Bishops will be August 15, 2007.

Given at the offices of the United States Conference of Catholic Bishops in the city of Washington, the District of Columbia, on the 8th day of June, in the year of our Lord 2007.

Most Reverend William S. Skylstad
Bishop of Spokane
President, USCCB

Reverend Monsignor David J. Malloy
General Secretary, USCCB