The Roman Catholic Archdiocese of Calcutta

Statutes of the Parish Finance Committee

Preamble

The parish, established as a community of the Christian Catholic faithful and united in faith and fraternal communion, is a “living cell” of the diocese (VC II, *Apostolicam Actuositatem*, n. 10). In all juridical matters, the Parish Priest acts in the person of the parish, in accordance with the law. He is to ensure that the parish goods are administered in accordance with canons 1281-1288 (can. 532).

In each parish there is to be a Parish Finance Committee (PFC) to help the Parish Priest in the administration of the goods of the parish, without prejudice to can. 532. It is ruled by the universal law and by the norms laid down by the Archbishop, and it is comprised of members of the faithful selected according to these norms (can. 537).

The provisions of canons 1291-1294, to which the statutes of juridical persons are to conform, must be observed not only in alienation, but also in any dealings in which the patrimonial condition of the juridical person may be jeopardised (can. 1295).

The purpose of parish property and funds is to serve the works of the Gospel. Since all the baptised have a duty to make the divine message known to all (LG 31), parishioners also have a voice in how parish resources are used. Therefore, the Parish Priest is called to administer parish goods in consultation with the Parish Finance Committee.

(*Every parish shall formally adopt these Statutes by inserting its name and place, and copies shall be distributed to all members of the PFC*)

Article 1: Name

The name will be: Parish Finance Committee (PFC) of …………… (name of the parish), ……………. (place)

Article 2: Nature

The PFC is to assist the Parish Priest in the administration of temporal goods (property and finance) that belong to the juridical person of the parish.

Article 3: Competence

The PFC possesses a consultative vote. The Parish Priest is obliged to hear it or get its consent in accordance to these Statutes.

Article 4: Membership and Term of Office

(i) *Qualification for Membership*

a) A Catholic person (man, woman) who belongs to the parish, having domicile at least for a year and who has completed twenty-one years of age.

b) Must be trustworthy, honest and enjoy good reputation among the parishioners.

c) Must have practical knowledge and sound judgement in matters of finance and administration.

d) Should not be related to the parish priest up to the fourth degree (uncle, aunt, first cousin, nephew, niece) of consanguinity.

(ii) *Number of Members*

a) Depending upon the financial activity of the parish (not according to the number of parishioners), the minimum number shall be four (including PPC Secretary) and the maximum six. The parish priest is not included in the membership.

b) As much as possible lay persons with competence in finance matters should be appointed.

c) The Secretary of the Parish Pastoral Council (PPC) shall be an *ex officio* member.

(iii) *Selection and Appointment of the Members*

a) The Parish Priest after proper enquiry and scrutiny will freely select the required number of members from the names proposed by the Parish Pastoral Council and will constitute the PFC.

b) The Parish Priest will send the names of the selected members, together with their qualification, address and contact number, to the Archbishop for his approval.

c) The Parish Priest will appoint the members in writing after having received approval from the Archbishop.

d) Every time a member is appointed to the Finance Committee, the above procedure (Art. 4, (iii)a,b,c) is to be followed.

(iv) *Term for the Members*

a) The term for the members is three years renewable only once. After a break of three years, one is eligible for reappointment.

b) The membership is terminated on the death of a member or her/his voluntary resignation accepted by the Parish Priest.

c) For grave reasons, after consulting the Parish Pastoral Council and then the Archbishop, the Parish Priest can remove a member.

d) Vacancy may be filled for the remaining period of the Committee according to the procedure mentioned in Art. 4 (iii),a,b,c.

e) When the parish priest is transferred, the Parish Finance Committee will not cease to exit. When the new Parish Priest or an interim Parish Administrator takes charge, the Committee will resume its function and will be in office till the expiry of its term.

Article 5: Functions

1. The Parish Priest is to consult the Finance Committee whenever he judges necessary and may benefit from its services and assistance in the ordinary administration of the parish (e.g., raising funds for projects of the parish, projects of the Archdiocese or other parishes when requested through the Diocesan Finance Administrator or any other pastoral programme, etc.).

2. **The parish priest is obliged *to hear* the Finance Committee in the following:**

a) To prepare the budget to expected income and expenditure for the following Financial Year for the entire administration of the parish.

b) For any non-recurring expenditure on any single item estimated above INR 15,000/- (fifteen thousand) and below INR 25,000/- (twenty-five thousand).

c) To prepare the annual financial report which should be submitted to the Parish Pastoral Council, the parishioners and to the Archdiocesan Finance Administrator.

3. **The parish priest is obliged to get the *consent* of the Finance Committee in the following:**

a) For any non-recurring expenditure (capital expenses) above INR 25,000/- (twenty-five thousand) and up to INR 50,000/- (fifty-thousand) on a single item, such as the acquisition of new assets (e.g., gadgets...) or repairs.

b) For any non-recurring expenditure above INR 50,000/- (fifty-thousand) apart from the consent of the PFC, also the approval of Archdiocesan Financial Administrator (DFA) is required. The Parish Priest shall submit a petition to the DFA, together with the necessary details, plans, and cost estimates, in order to obtain his permission.

c) To alienate (sale, exchange, lease, rent or gift) any immovable property of the parish (building or land) prior to getting the permission of the DFA;

d) Prior to getting the permission of the DFA with regard to accepting any bequest or donation to which is attached any onerous obligation;

e) To put for sale gold, silver, statues or any other valuable objects that belong to the parish;

f) Prior to giving permission to put up public utilities like, play grounds, halls, shops, *melas* etc., in the property that belongs to the parish.

g) Any action taken in violation of the provisions laid down in Art. 5, n. 3 is invalid, and the Parish Priest responsible for such action is liable to compensate the parish for any resulting damages (can. 1376).

4. Allowance (*congrua)* for the maintenance of priests, offering for the administration of sacraments and for rendering various services, fees for certificates, etc., shall be determined solely by the Diocesan Finance Committee (DFC).

5. The day-to-day administration of the parish church, presbytery and other utilities shall be the responsibility of the Parish Priest according to the diocesan customs and rules.

Article 6: Office Bearers

1. The Parish Priest is the President of the Finance Committee by law (can. 532). It is his right and duty to convoke the Committee, determine the agenda for the meetings and preside over the sessions.

2. The Parish Finance Committee must select a Secretary who will, under the authority of the President, be responsible for all the records, meetings, minutes, etc.

Article 7: Meetings

1. Meetings shall be held as and when required. However at least four (4) meetings must be held every year.
2. Joint meetings of the Finance Committee and the Pastoral Council may be convened whenever it is necessary, especially for the presentation of the annual budget and statement of accounts respectively at the beginning and end of the Financial Year.
3. The Parish Priest will convoke the Finance Committee and preside over it. Notice for meetings with the agenda and related information on the topics to be discussed should be sent to the members fifteen (15) days before the meeting.
4. The quorum for the meeting is more than half of the total number of members of the Finance Committee. If there is no quorum within thirty minutes from the given time of commencement, the meeting stands postponed and has to be called again.
5. All resolutions shall be taken by majority vote of those present. When voting is taken, the Parish Priest will not vote.
6. In case of a tie, the Parish Priest has to seek to bring about consensus. If no consensus is obtained, the matter may be dropped or may be referred, with the opinions of both sides, to the Diocesan Finance Administrator.
7. For matters only of hearing (Article 5, n. 2) unless there is an overriding reason, he is not to act against its vote, especially if it is unanimous (can. 127 §2, 2º).
8. For matters of getting the consent of the Finance Committee the Parish Priest is bound by the vote of the members. When the majority is not in favour of his proposal, he cannot act further.

Article 8: Recourse

For any clarification or dispute arising on these Statutes or the functioning of the Finance Committee, the person concerned may lodge recourse to the Archbishop.

Article 9: Episcopal Approval and Promulgation

Considering the obligation to establish Finance Committee in every parish, having seen can. 537 of the *Code of Canon Law*, I, hereby promulgate the above Statutes of the Parish Finance Committee.

These Statutes come into effect in the Archdiocese of Calcutta from 1st January 2026, Solemnity of the Blessed Virgin Mary Mother of God.

Fr. Dominic Gomes
Chancellor

ARCHDIOCESE OF CALCUTTA
CHANCELLOR

Elias Frank
Archbishop of Calcutta

+Elias Frank
Archbishop of Calcutta