

AFFILIATED PARISH ORGANIZATIONS

1. Organizations are considered to be tax exempt organizations by nature of their association with and jurisdiction under the Roman Catholic Church of the Diocese of Las Cruces. (Revised December 1993)
2. No integrated, ancillary organization can incorporate itself separately from the parish. (Revised December 1993)
3. Affiliated organizations include such groups as St. Vincent de Paul, altar and rosary societies, Guadalupanas, etc.
4. The possible formation of any legal entity or corporation for any reason must be referred to the chancellor for written approval. Permission and written approval is required for the validity both civilly and canonically for this type of administrative action.
5. Any civil corporation erected in violation of this policy can be dissolved legitimately by the diocese.
6. Any parish-sponsored society, organization or club which comes under the jurisdiction and control of the parish administration is considered to be an integral part of the parish. Such organizations receive their tax exempt status by virtue of the parish's inclusion as part of the Group Ruling issued annually by the Internal Revenue Service for the U. S. Catholic Conference. (Revised December 1993)
7. Diocesan policy requires that all parish financial activities of parish organizations be recorded in the parish financial records. Monies raised by affiliated organizations are to be deposited into the parish account. Each organization will be given an account number within the parish chart of accounts. No organization is to have a separate banking account of any kind without authorization from the diocesan comptroller. (See BINGO PROCEDURES, A-7, for bingo accounting.) (Revised December 1993)
8. The bishop and the pastor are legally accountable for all parish funds and through their respective finance councils they will report on all such funds regularly to the parish organizations. The signature of the bishop is required on all parish accounts.
9. Organizations which do not come under the jurisdiction of the parish such as the Knights of Columbus, scout organizations, Catholic Daughters of America, should maintain separate financial records, and their transactions are not to appear on the parish books.