

**DIOCESE OF LONDON**

**MANUAL**  
**FOR**  
**PARISH SECRETARIES**

Revised November 2016

Remember always to show hospitality to strangers  
for by doing this,  
some have entertained angels without knowing it.

*Hebrews 13:2*

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## **PREFACE**

Because of baptism we are called to, and are capable of, holiness. The parish secretary, in

her ministry, has numerous opportunities in the course of each day to respond to the call to holiness. It may be in the warm and inviting tone of your voice when answering the phone; it may be in the attention you have to detail when preparing the parish's financial report; it may be in the manner in which you carry a light into the darkness of a grieving parishioner; it may be in the compassion you show to one of society's marginalized who just showed up in the parish office looking for assistance with food or shelter. When we pursue our work as a genuine vocation we discover more of ourselves in the process. As we give ourselves to our ministry we more and more find the person God is calling us to be.

In Jesus' final prayer at the Last Supper he prays for all people to be consecrated. Jesus wants us to be made sacred, to be vessels of God's holiness in the world. This is our mission. If we look at it through the eyes of faith, we can see all the way to eternity!

*As God's chosen ones, holy and beloved, clothe yourselves with compassion, kindness, humility, meekness, and patience. Bear with one another and, if anyone has complaint against another, forgive each other; just as the Lord has forgiven you, so you also must forgive. Above all, clothe yourselves with love, which binds everything together in perfect harmony. And let the peace of Christ rule in your hearts, to which indeed you were called in the one body. And be thankful. Let the word of Christ dwell in you richly; teach and admonish one another in all wisdom; and with gratitude in your hearts sing psalms, hymns, and spiritual songs to God. And whatever you do, in word or deed, do everything in the name of the Lord Jesus, giving thanks to God the Father through him.*

*Colossians 3, 12-17*

## OFFERTORY COLLECTION

- Many parishes have teams that come into the office after the Sunday Masses to count the collection, make up the deposit and make sure it gets deposited into the parish account at the bank. Once this is done, the Secretary should receive all the empty envelopes to make sure these amounts are entered into your computer offertory program – Diocesan Data Management System (DDMS) under the individual envelopes. The totals shown at the end of the offertory prints-out need to be recorded in your computer accounting program – Business Vision. It is a good idea to check the addition of the bank deposit book for accuracy. You may also want to view the bank statement online to verify the deposit. The bank deposit should reconcile with all of the individual collections. See sample below:

General Offertory Collection Envelope	\$3,297.00
General Offertory Collection Loose	123.56
St. Peter's Seminary Collection	800.00
Flowers	100.00
Share Lent	<u>900.00</u>
(Bank Deposit total)	\$5,097.00

- Count teams should consist of non-related members – parish secretaries and priests should not be counters.
- Counters should sign and date the collection sheet.

## OFFERTORY ENVELOPES

- These envelopes should be ordered early in the year, by mid-year, end of September at the latest. Make sure you fax/mail/email the information to the company and have them respond with the same to confirm the order is correct. Many parishes are now including the various collections throughout the year in these boxes. This avoids having to put out envelopes, do a mailing or staple envelopes onto the bulletin. Special Collection envelopes (i.e. Share Lent) should still be made accessible for visiting members and those who don't have envelopes. See listing at the back of this book for suppliers.
- Labels can easily be made from DDMS, and placed in the spot provided on each box in an alphabetized manner. Envelopes are usually distributed by placing them in an accessible location within the church for parishioners to pick up. This is normally done about the last week of November.
- Pre-Authorized Contributions – annual notice about renewal, Special Collections etc.
- Envelopes must be kept for six years after the end of the year.

## MASS INTENTIONS

- It is important that requests to have Masses celebrated be recorded in “**The Daily Mass Record**” book. Some churches use a Mass Schedule book or their Liturgy & Appointment calendar to record on each day which Masses are being celebrated.
- Remember only three Masses may be recorded on any week day.
- For someone who has died, the Mass should be recorded as: *William Jones*. For someone living, the Mass should be recorded as: *For the Intentions of William Jones*. Mass cards can be given if requested by the person offering the Mass. A stipend of \$10.00 is required for each mass intention. There may be times when someone is not able to afford the \$10.00. The parish should cover the cost of the mass intention being requested; alternatively no mass stipend is paid out to the celebrant.
- As you receive each mass intention you record it as deferred revenue in Business Vision. When the mass has been celebrated you then transfer the mass stipend to income from deferred revenue. This can be done by a journal entry (debit deferred revenue and credit mass stipends received). This can be done at the end of the month when you reconcile your masses.

## MASS SCHEDULING

- As stated above, only up to three Mass intentions may be scheduled for each Mass celebrated. When you have scheduled a Mass be sure to record the date it is being celebrated in the “**The Daily Mass Record**” book and also record it in your recording method of choice, (Daily Mass Schedule book/Liturgy & Appointment calendar etc). Masses may only be scheduled on days in which Masses are being said and **NOT** on Saturday evening or Sunday, as Masses on this day are said for all the members of the Parish Family. **This is a Diocesan policy.** These intentions should then be published in the parish Sunday bulletin or posted in the church so parishioners are aware at which Mass their intention will be offered.

## MASS STIPENDS

- When the priest celebrates a Mass with scheduled intentions, he receives a \$10.00 stipend. The stipends for the other two intentions are sent to the Care of Priest Fund at the Diocese of London. If the priest celebrates more than one Mass in a day, he will still receive only **one \$10.00 stipend.** All the other stipends for that day are sent to the Diocese of London for the Care of Priest Fund. If your parish is fortunate enough to have two priests, the Parochial Vicar will also receive one stipend for any Masses he has celebrated. Should the priests celebrate a Mass together, then they each receive a \$10.00 stipend and the stipend for the third intention will be sent to the Diocese. A parish may have a separate bank account for the Mass account.

- At the end of each month, you should calculate the number of Masses each of the priests have celebrated and add to payroll the total amount for the Masses they have each celebrated.
- For **celebrated** Masses, a cheque should be made payable to the Diocese of London and sent to the Diocesan Centre. On it please note “Care of Priests Fund”.
- If there are two priests, it is a good idea to note in some fashion, next to the Mass, the priest who celebrated the Mass. This way when you total the amounts at the end of the month, you know how many Masses each priest has celebrated.

### **SURPLUS MASSES and ESTATE MASSES**

- Many parishes have an overwhelming number of requests to have Masses celebrated; in fact, so many that it is impossible to celebrate them all in the parish. The Diocese has requested that if you have a surplus of Masses that **cannot be celebrated within one year of being requested**, you should send them to the Diocese of London to be distributed to other parishes or Missions to be celebrated. If you find you must do this, go through the “Mass Intention Book” and mark “Diocese” and the date sent under the heading “Date of Offering”. Make a list of these with the name of the person for whom the Mass is to be celebrated along with the name of the person requesting it. It is recommended that you make three copies of this list; one should be published in your Sunday bulletin so that parishioners know that these Masses have been sent away, and one should be sent to the Diocese along with payment marked, “Uncelebrated”. You should also keep a copy of this in your files for future reference.

### **PAYROLL**

- Clergy are paid monthly at the end of the month. Lay employees are usually paid bi-weekly (26 pay periods a year), but depending on your parish’s practices it may be monthly or weekly.
- Direct deposit for payroll is available. Contact the Diocesan Centre accounting department for more information and assistance.
- *Manual Parishes only* - Complete an “Earnings Record” for each employee (including clergy). Record each pay period on this form. Business Vision users have all employee information under the “Payroll” icon.
- Government withholdings (ie. Income Tax, Canada Pension, Employment Insurance) are calculated by Business Vision. The deduction tables are updated whenever changes are made by Canada Revenue Agency (CRA). Parishes not on Business Vision can use the online calculator available on the CRA website. The remittances are due on the **15<sup>th</sup> of the following month**. It is suggested that this could be done right after the last payroll of

the month. Business Vision users can print out a report for the amount to be remitted.

- **Non-Cash Taxable Benefits (Lay Employee Group Life Insurance Premiums):**  
The total amount of premiums paid to Morneau Shepell for Basic Life and AD & D plus the Provincial Sales Tax paid is a taxable benefit to employees who are eligible for this coverage. These premiums are found on your Morneau Shepell invoices under Member Life.
- On termination of employment you must file a Record of Employment (ROE) within **5 business days**. To order a form contact Service Canada at 1-800-367-5693.
- Note: - Lay employees are entitled to full time benefits if they work 20 hours per week or more.
  - Eligible for Health Benefits after 3 months
  - Eligible for Pension Plan after 6 months

*See booklet entitled, "Personnel Policies Manual" for information on work expectations, employment policies, benefit programs, etc.*

## **Monthly Payroll Remittances**

### ***Receiver General:***

- The Source Deduction Remittance Voucher (on which you will enter your monthly deductions for Income Tax, Canada Pension and Employment Insurance) are mailed to you monthly. Run the Business Vision Receiver General report and remit to Canada Revenue Agency by the **15<sup>th</sup> of each month**. Verify that you have remitted the correct amount monthly. Manual users please refer to your Earnings Record sheet.

### ***Lay Pension:***

- This should be done after the last payroll of the month and sent to the Diocese so that it is **received by the 5th of the following month**. Pension is calculated on 5% of each eligible employee's gross salary and matched by the employer. Please note that employees may make voluntary contributions to the pension plan; voluntary contribution amounts are not matched by the employer. Remember to complete all areas of the form.

### ***Clergy Pension:***

- The St. John Evangelist Pension Fund Society invoices each parish on a quarterly basis.

### ***Great West Life (Health, Dental, Travel Insurance):***

### ***Manulife (Life, Accidental Death, Long Term Disability Insurance):***

- Invoices for the above insurance will be issued from Morneau Shepell and will be mailed

to you on the **1<sup>st</sup> of each month**. They are due immediately.

- Complete a Notice of Change form if there are any changes in an employee's wages, etc.

## **REPORTS**

### **Year End Financial Reports**

- They are due **January 31<sup>st</sup>**. The Diocese of London sends detailed instructions on how to prepare these reports at the beginning of January. Make sure these are accurate and sent on time and that you keep a copy for your records.

### **Registered Charity Report**

- This is done annually and must be received by the Charities Directorate by **June 30<sup>th</sup>**. The Diocesan Centre sends detailed instructions on how to prepare the report. Failure to comply with the regulations can result in the parish having their charity status revoked. Reinstatement is not automatic.

### **Official Donation Receipts**

- These should be issued by the end of February to all contributors. They are generated through DDMS. Approximately 3-4 weeks before the end of February place them in back of church for pickup. Mail any receipts that have not been picked up by the end of February.
- To replace a lost official receipt, generate a duplicate containing all the required information. If a receipt is spoiled, all copies of this receipt must be retained and marked "cancelled" and a new receipt should be issued.
- Copies of official donation receipts (other than for 10-year gifts) must be kept for a minimum of six years from the end of the calendar year in which the donations were made. Records for 10-year gifts must be kept for as long as the charity is registered.

### **T4, T4A and Summary of Remuneration Paid**

- All T4's or T4A's must be issued by the **end of February**. The T4 Summary of Remuneration Paid must be submitted to the Canada Revenue Agency no later than February 28th.

### **HST Rebate (Harmonized Sales Tax)**

- As of January 1st, 2017, all parish and communities have been assigned a quarterly reporting period. You cannot change your reporting period. It is not necessary to send your receipts or proof of HST paid to the Canada Revenue Agency but do keep copies of

the totals with your copy of the report. This form is mailed to you by the CRA. If you do not receive a form it is available on the CRA website.

### **H.S.T. Rebate Calculation for Parishes in the Diocese of London**

- The formula below will assist you in calculating your HST rebate and claiming the rebate on form **GST 66 E** (Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund) and form **RC7066 SCH E** (Provincial Schedule – GST/HST Public Service Bodies' Rebate).
- If you have a “web access code” you must complete the rebate application online. If you do not have a “web access code” you need to complete the paper copy and mail the signed application for your rebate.
- Example:

If the amount of HST determined is \$564.00 after you have included any self-assessed amounts. You need to break it down between the federal and provincial rebates allowed charities. As a charity we are able to claim 50% of the 5% federal portion and, 82% of the 8% provincial portion. Therefore our rebate claim will be as follows:

#### Provincial Portion:

$$564.00 \times 72.41\% = \$408.39$$

This is the amount you will include on form RC7066 SCH E on line 305-ON and on the last line on page 3. Complete the top portion of the form with you HST number and parish name.

#### Federal Portion:

$$564.00 \times 27.59\% = \$155.61$$

This is the amount you will include on form GST 66 E on line 305

Once you have calculated the rebates to be claimed enter the federal claim on line A on form GST 66 E, and enter the provincial claim on line B on the same form. Total lines A and B and enter the total claim on line 409.

$$\text{Line A} + \text{line B} = \$155.61 + \$408.39 = \$564.00$$

Enter \$564.00 on line 409

- Post the rebate cheque to account 1210-0-00-000 when you receive it.

## Parish Profiles

- This is a yearly report. You will receive notice from the Chancellor in February which will include statistics from the previous year that you will need to update. It includes such information as sacramental information (number of baptisms, funerals, marriages, etc.), organizations, groups in parish, capital forecasts, etc. This report is due **February 28<sup>th</sup>**.

## Cemetery Reports

- These reports are due by **April 30<sup>th</sup>** each year. Please contact Tim Vreman of the Roman Catholic Cemeteries in Windsor for assistance at 519-969-4836 x221 or tvreman@catholiccemeteries.on.ca.

## Accounting – Books and Records

- Most parishes are using the standard accounting software program called Business Vision. See the BV manual as part of the Parish Administration Manual (PAM).
- Bank reconciliations must be done monthly and reviewed by the pastor or member of the Finance Committee.
- Financial statements should be given to the pastor/administrator and the finance chair monthly and should include at least the following: Balance Sheet and Income/Operating Statement.
- A parish must keep adequate books and records, and the parish's books and records must allow the Charities Directorate to:
  - verify revenues, including all charitable donations received;
  - verify that resources are spent on charitable programs, and
  - verify that the charity's purposes and activities continue to be charitable
- Books and records include:

Governing documents, bylaws, financial statements, copies of official donation receipts, copies of annual information returns (T3010), written agreements, contracts, board and staff meeting minutes, annual reports, ledgers, bank statements, expense accounts, inventories, investment agreements, accountant's working papers, payroll records, promotional material, and fundraising materials. Source documents should also be retained; they include invoices, work orders, delivery slips, and bank deposit slips.

  - All books and records must be kept for six years from the end of the last year to which they relate or, if the charity is revoked, for two years after the date of revocation.

## **REQUESTS FOR PAPAL BLESSINGS**

- Complete the “Papal Blessing Form” provided by the diocese. Mail the request to Filomena Silva at the Diocesan Centre along with payment of \$100.00 Cdn. The Diocesan Centre will forward this request to Rome. It will take 6-8 weeks for you to receive the Papal Blessing. Be sure to keep a record of this request with the name and telephone number of the person requesting it so that you can contact them when you receive it.

## **DIOCESAN DATA MANAGEMENT SYSTEM (DDMS)**

- Update any changes, additions, or deletions. This should be done in a timely manner so parish lists are always accurate. For information go the ISS website at [www.dol.ca](http://www.dol.ca)

## **MINISTRY SCHEDULES**

- If your parish doesn't have someone who co-ordinates each of the ministry schedules, it will most likely be your responsibility to set up the schedule, type it and mail it out to the people involved in the various ministries. Inform ministers that the schedules can be picked up at the back of the church.

## **ST. VINCENT DE PAUL CALLS**

- If someone calls the office in need of help to get food for their family, you direct them to your St. Vincent de Paul representative.

Offertory Envelope Suppliers:

Haber Church Envelopes Inc.  
3420 Pharmacy Avenue, Unit #5  
Toronto, ON M1W 2P7  
Phone: 416.661.7776 – Toll Free: 1.800.343.5192  
Fax: 416.661.0094  
[www.haberchurch.com](http://www.haberchurch.com)

Post Church Envelopes  
Wilson & Wilson (established 1896)  
52 Peel Street  
Lindsay, ON K9V 3M1  
Phone: 877.771.8966  
Fax: 877.885.9286  
[www.postchurchenvelopes.com](http://www.postchurchenvelopes.com)

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