

POLICY No. 17
INVENTORY OF GOODS BELONGING TO
THE DIOCESE OR TO A PARISH

1. Term definition

An inventory is a list and summary description of property and goods belonging to a public juridical person operating on behalf of the Church.

Public juridical persons are those aggregates of persons or things which have been duly established by competent ecclesiastical authority to carry out functions in the name of the Church. Both a diocese and a parish are public juridical persons by virtue of the law itself.

2. Intent of the directive

To protect the goods belonging to a public juridical person (the diocese or parish) by having them listed and verified periodically.

3. Policy

- a. Following Canon 1283, there is to be a clear and accurate inventory of goods belonging to each parish and those belonging to the diocese.
- b. This inventory shall list all immovable goods (lands, buildings, scholarship funds, etc.) belonging to the public juridical person. It shall also list movable goods which are precious or in any way of cultural value. Likewise, other goods shall be listed, with a description and an estimate of their current value.
- c. The inventory is to be signed in duplicate. For the parish, one copy is kept in the archives of the parish and the other forwarded to the office of the diocesan financial administrator and then placed in the diocesan archives.
- d. Any change in inventory is to be noted on both copies.
- e. Up-to-date plans for sites and buildings of each parish must be submitted to the diocesan financial administrator to be saved in the archives. Photocopies, photographs or video tapes of buildings and valuables should also be kept at both the parish and diocesan archives.
- f. When a parish priest is transferred to another parish, he is to sign the inventory and give it to his successor, who shall also sign it, acknowledging that the goods listed therein are indeed in the parish.

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- g. Likewise, priests assigned to a parish must also prepare an inventory of their personal property in the rectory. One signed copy should be given to the chairperson of the parish finance committee and another to the diocesan financial administrator. It is presumed that any goods (furniture, office supplies, equipment, etc.) in a rectory or church belong to the parish, even if they were not listed on the parish inventory. Only those goods that are listed on the priest's personal inventory can be removed from the parish on the occasion of a transfer or given to his family or beneficiaries on the occasion of his death.
- h. The diocesan financial administrator shall prepare an inventory of goods belonging to the diocese or entrusted to it, distinguishing between the stable patrimony of the diocese and those goods used for day-to-day operation. This inventory shall be reviewed on occasion by the diocesan finance committee.
- i. Due to the fragile nature of and short-term life expectancy of computer-generated discs, tapes, C.D.'s, pictures, all data of an historical nature should be hard copied and kept in parish archives.
- j. The office of the diocesan financial administrator or a delegate shall prepare and distribute forms to be used in creating the inventory. (Appendix III).

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