

Introduction

This Financial Policies and Procedures Manual issued by the Diocese of Pensacola-Tallahassee is designed to provide all operating entities the first diocesan wide and comprehensive financial management directive needed to ensure effective handling and use of the resources entrusted to us.

Specifically, this Manual will assist all by providing key financial policies, guidelines, resources and forms to be used in day to day operations. While we celebrate the diversity across our diocese, all must adhere to the same basic financial policies to ensure uniformity and reduce our exposure to fraud. These standardize diocesan policies allow some flexibility for their implementation based on the size of the staffs yet require a commitment to attaining the goal of strong internal controls, effective financial management and fiscal transparency.

The Diocese of Pensacola-Tallahassee is committed to providing all entities and their staffs with the tools and support needed to put these policies and all future updates into practice.

Distribution and Revisions

An electronic copy of this manual and its subsequent revisions will be provided to all diocesan entities. All pastors, parochial vicars, deacons, principals, business managers, bookkeepers, and all members of each Parish Pastoral Council and Finance Council must be aware of its contents and directions. Accordingly, each entity must produce a hard copy of this manual and keep it available in the administrative area for all concerned parties to peruse. In addition, the manual will be available on the diocesan web site on the Internal Review page; the password to access the manual is available to all site offices by requesting it from the Internal Reviewer. Revisions to this manual will be issued as needed.

The norms and provisions of this Financial Policies and Procedures Manual are in effect in all Diocese of Pensacola-Tallahassee sites as of the October 1, 2008 in accord with canons 537 and 1276.

Definitions

In certain sections of this manual, language will be directed specifically towards parishes (missions) and schools or each separately. Those sections cover operations/activities that are unique to those sites.

Whenever the business processes being discussed are not unique to either a school or parish, "Administrator" may be used interchangeably with Pastor, Principal (religious and lay), Bishop Appointed Administrator (whether clergy or lay), or any lay business manager who is granted the authority to act on behalf of a parish, mission, school, child development center/school, cemetery and any other entity under the auspices of the Diocese of Pensacola-Tallahassee.

"Constituents" refers to parishioners, parents of students and any other members of the community that have a vested interest in the organization.

"Entity" refers to any organization within the Diocese of Pensacola-Tallahassee subject to the authority of the Bishop.

"Organization" is used interchangeably with "Site."

“Pastor” refers to the priest appointed by the Bishop to be the leader and administrator of a parish.

“Parish” is an ecclesiastical equivalent of a not-for-profit corporation established by the Bishop to provide for the spiritual welfare and salvation of souls. It includes missions and chapels.

“Principal” refers to the duly appointed educational leader hired to oversee and manage all aspects of a school’s operations. It does not include persons hired to manage a pre-school or child development academy/center.

“Schools” refer to sites with academic programs for Pre-Kindergarten through 12th grade or any subset of that range. It also includes pre-schools or child development academies/centers which are operated on a parish’s campus, but have separate financial records. It does not include any child related care or education programs that are operated as part of a parish ministry.

“Significant volunteer” means all members of a parish council, finance council, school advisory committee and all those who perform a role normally assigned to a more senior paid staff member, i.e., DRE.

“Site” refers to any entity within the Diocese of Pensacola-Tallahassee including but not limited to: parishes, missions, schools, child development centers/schools, cemeteries, pastoral center offices, chapels and auxiliary organizations of any kind that have any level of ongoing or sporadic business operations.

Summary of Revisions effective August 2014:

- Updated manual distribution and accessibility information;
- Provided definitions to clarify the various nomenclature used throughout the manual when referring to diocesan locations, the locations’ leadership, and the constituency at each.