



Archdiocese of Chicago
Business Administration – Best Practices
Issued by Financial Services – February 2005

Auxiliary Organizations Other Than Schools, such as Women’s and Men’s Clubs

a) Proper accountabilities

Auxiliary organizations are accountable to the pastor; therefore, an annual report should be submitted to the Pastor. The annual report to the Pastor should include both the activities as well as the financial results of the auxiliary organization. Suggested forms are available for group bank account information – Club Bank Accounts¹ and reporting of activities - Club Financial Report¹.

b) Signature of Pastor

The Pastor should be a signatory and receiver of information on any bank accounts held by these organizations.

c) Bank accounts

The auxiliary organization bank accounts are reported in the parish annual report submitted to the Pastoral Center. It is recommended that the original bank statement be mailed to the parish where a copy is retained and then forwarded on to the group.

d) Funds remaining at the end of the year

Excess funds (those more than the amount needed to begin next year’s activities) in auxiliary bank accounts should be transferred to the parish to be used for ministerial purposes.

e) Recommended banking institution

Recommend a bank of choice for the auxiliary groups bank accounts. All parish bank accounts (church and school) maintained at one banking institution may result in better interest rates and more favorable fees.

f) Use of the parish tax ID number

Groups, organizations, and clubs that utilize the parish tax ID number must account for all cash receipts and expenditures through the corresponding bank accounts. This includes national organizations utilizing the parish tax ID number as opposed to utilizing the national organizations own tax ID number, such as St. Vincent de Paul Society. Previous arrangement where the national organization uses the parish tax ID number should be corrected.

g) Charters to parishes using the scouting program

If the parish has one or more charters with one or more scouting programs, such as, Cub Scouts, Boy Scouts, Varsity Scouts, and Venture Scouts, then all of the above applies since the organization becomes a parish organization and all of its assets are parish assets. When signing the annual charter, distribute the Auxiliary Organizations Best Practices¹ to the scouting units leaders. This will inform them of their responsibilities to the pastor and parish. A copy of the signed charter should be retained on file in the parish office.

¹ Please refer to the Archdiocesan web site, for copies of this and other useful policies, procedures, and reference documents.