



Total Commitment Data Form and Manual Revisions - Summary

Greetings all Priests and Parish Councils:

You will see many format changes on this year's Data Form.

The goal of the Archdiocese Finance Committee with respect to Total Commitment data collection is to make the process as fair and consistent as possible for parishes across the country. We don't seek to reduce or eliminate a parish's deduction. Doing that doesn't increase the revenue for the GOA, it would only shift the burden to another parish. So, the Finance Committee's goal is to do all it can to make sure every parish gets all the deductions it should, and no parish receives deductions it shouldn't.

The Committee went to great efforts to identify areas where parishes may not be treated the same because they simply accounted for something differently. How something is recorded in the books should not impact the final allocation number. This view necessitated changes and clarifications in a few areas. Consistency and fairness to all parishes across the Archdiocese was the driving factor for many revisions.

With these thoughts in mind, Finance Committee revisions and clarifications to the Data Form and to the Total Commitment Allocation Manual include:

1. Data Form language was clarified, and the form revised to include page references for where information can be found. This will make review by the Finance Committee easier.
2. A mandatory check list has been added as page 4 of the form to help ensure complete and accurate preparation.
3. Policies regarding allocating expenses were clarified. Please note:
 - a. For an allocated expense to be deductible it must be significant, ongoing and incremental. If the expense can't be eliminated if the program is stopped, then the expense cannot be allocated and deducted.
 - b. No allocations are allowed for Sunday School (every Parish should have a Sunday school and its only time per week and doesn't. It is believed that for Sunday school, indirect expenses will not meet the criteria necessary to allocate expenses.
4. Clarifications have been added for deductibility of fixed asset purchases (including land and building acquisition soft costs), depreciation, loan payments, bookstore expenses, scholarships and contributions.

These items are discussed on pages 9-12 of the manual.

The committee believes that, in substance, no new deduction is being granted and no existing deduction is being taken away. The changes all reflect clarifications and language to improve consistency of deductions for parishes across the country.

Please review the manual before preparing your data form. The manual includes a completed sample Data Form for assistance.

Pages of the manual related to deductions and common errors (9-14) are particularly relevant and should be read closely.

We thank all members of our Finance Committees across the country for their work and we especially thank each of our parishes for the support you show for our Metropolises and national Church through your support of the Total Commitment Program

Wishing all a Blessed Lent and Glorious Pascha!

Metropolis Finance Committee