Resolution on Diocesan Financial Reporting

Preamble

At the November 2000 plenary assembly, the United States Conference of Catholic Bishops (USCCB) approved a "Resolution on Diocesan Financial Reporting." Affirming the episcopal conference's longstanding commitment to promote financial accountability in the pastoral governance of the diocesan bishop, the resolution encourages the adoption of a voluntary financial reporting system as a means of offering further evidence of the diocese's compliance with the prescriptions of canon law pertaining to fiscal administration. Since its original passage, the resolution has been renewed by the USCCB approximately every five years.

The Code of Canon Law identifies a range of activities related to financial misconduct that are subject to Church penalties. Prohibited activities include bribery, theft, misappropriation of funds, simony, grave negligence in the administration of ecclesiastical goods, and invalid or illicit alienation of Church property (see cc. 1376-1377, 1380 CIC). Also prohibited are acts of administration and alienation of Church property without "the prescribed consultation, consent, or permission" of the mandated consultative Church structures or competent Church authorities (c. 1376 §1, 2° CIC).

"As the one who presides over the particular Church, it falls to the Bishop to organize the administration of ecclesiastical goods" entrusted to his care (*Directory for the Pastoral Ministry of Bishops*, no. 188). In doing so, he "must seek the collaboration of the college of consultors and the finance council in those matters determined by the universal law of the Church and when prudence so dictates, because of the importance of the case or its particular circumstances" (*Directory for the Pastoral Ministry of Bishops*, no. 189, a). It is advisable, therefore, that the diocesan bishop or his designate remind the diocesan finance council members of their canonical duties, at least once during their term of appointment (c. 492 §2 CIC).

The "Resolution on Diocesan Financial Reporting" acknowledges the legitimate rights of the diocesan bishop to administer the material resources of the diocese that he shepherds as a "good householder" (c. 1284 §1 CIC). At the same time, it provides a vehicle for fraternal cooperation and support among all bishops of the province and assists the metropolitan archbishop in his own special solicitude for the suffragan dioceses (c. 436 §1, 1° CIC).

Resolution

Annually, after the end of the fiscal year, each suffragan bishop is asked to send a letter to his metropolitan archbishop containing:

1. the names and professional titles of the members of his diocesan finance council;
2. the dates on which the finance council has met during the preceding fiscal year and since the end of that fiscal year;
3. a statement signed by the finance council members and the finance officer stating that they have met, reviewed, and discussed the financial statements of the diocese for that fiscal year, and, if applicable, the management letter and recommendations made by auditors;

4. a statement that the finance council was informed of the pertinent prescriptions of canon law and consulted in accord with them.

The metropolitan archbishop will provide this same letter to the suffragan bishop senior by promotion in the province.

This resolution, approved by the USCCB at the November 2026 Plenary Assembly, becomes effective on January 1, 2027, and will remain effective through November 2031.