

POLICY 3.1.7 Parish Cemetery Funds

In the Archdiocese of Grouard-McLennan, Catholic cemeteries are owned by the Archdiocese. Most of them are operated by a parish or quasi-parish. Pursuant to Policy 7.5 Cemeteries, the operator is responsible for collecting related fees and payments for burial plots, columbarium niches, and perpetual care. This policy is intended to give the operators direction on accounting for and handling the payments received.

- **Lease payments/fees**

As set out in Policy 7.5, the operator of a cemetery is authorized to set the fee for lease of a burial plot or columbarium niche. The parish is to treat that payment as a “payable” at the time of receipt.

At the time the “right to burial” in the plot is exercised, the parish will record the “payable” fee amount as revenue. The revenue from lease payments/fees is not operational revenue for the parish. The Archdiocese requires that parishes maintain a cemetery reserve or perpetual care fund (see below).

To avoid any commingling of funds, the parish operator will transfer the amount collected to the Finance Section of the Archdiocese, for deposit in its cemetery reserve or perpetual care fund.

Handling cemetery reserve or perpetual care funds

The Archdiocese is not subject to the legal requirements for Perpetual Care Funds under the *Alberta Cemeteries Act*. However, the Archdiocese acknowledges the wisdom of having such a fund in place to ensure the “preservation, improvement, embellishment, and maintenance, in perpetuity and in a proper manner” of its cemeteries. All lease payments received as revenue by a parish cemetery operator are to be transferred immediately to the cemetery reserve or perpetual care fund. The funds are, in turn, transferred to the Pooled Investment Fund of the Archdiocese of Grouard-McLennan (cf. Policy 3.1.2).

The Archdiocese permits parishes to accept donations for perpetual care of their cemetery that are not related to a burial plot lease. These donations are eligible for a charitable donation receipt. Payments for burial plot leases **are not eligible** for a charitable donation receipt: they are a payment for service.

The parish cemetery operator will make an application to the Finance Administrator when seeking to use some of the perpetual care fund for maintenance and/or improvements to the cemetery it operates.

Archdiocesan Perpetual Care Fund

The Archdiocese of Grouard-McLennan is the owner of 29 cemeteries. Several of those cemeteries are no longer active nor in the care of a parish or quasi-parish. To assure and meet the on-going maintenance and improvement needs of all its cemeteries, the Archdiocese has established an Archdiocesan Perpetual Care Fund. This fund is independent of the parish cemetery reserve or perpetual care funds.

The Archdiocese accepts donations to this Perpetual Care Fund, made by individuals or groups for that purpose. These donations are eligible to receive a charitable donation receipt.