

APPENDIX VI
ALPHABETICAL INDEX OF PARISH INCOME AND EXPENSES

Item	Account/Category	Financial Return Note
Accommodation – overnight (Clergy)	Clergy – Expenses reclaimed from parish	24
Altar linen	Church – Liturgical/Pastoral	15
Alterations over £5,000	Exceptional – New Building Work	30
Bank & Corporate Card Charges	General – Interest Paid & Bank Charges	
Bazaars (Costs)	General – Occasional	27
Bishop Visitation	Church – Liturgical/Pastoral	15
Books (not for sale)	General – Office Expenses	25
Books for Pastoral Courses, etc.	Church – Liturgical/Pastoral	15
Candles (excluding votive candles)	Church – Liturgical/Pastoral	15
Car expenses	Clergy – Expenses reclaimed from parish	23
Car park maintenance costs	Church – Property Maintenance & Upkeep	17
Car Park Income	Exceptional – Other	14
Cemetery Costs	Church – Property Maintenance & Upkeep	17
Cemetery Income	Exceptional – Other	14
Central Heating Maintenance	Church or House Establishment	16 or 19
Charcoal	Church – Liturgical/Pastoral	15
Charitable Collections	Schedules 5 & 6	39 & 40
Church Cleaning	Church – Establishment	16
Cleaning Materials (House)	House – Domestic	18
Clerical Medical	Clerical Medical Costs	
Computer consumables	General – Office Expenses	25
Computers/Office equipment purchased	Exceptional – Other (if £1,000 and above) (less than £1,000 - General - Office Expenses)	31 25
Confirmation course materials, etc.	Church – Liturgical/Pastoral	15
Council Tax	House – Establishment	19
Course material (1 st .Communions, Confirmations, RCIA)	Church – Liturgical/Pastoral	15
Curial Levies	General – Parish Levies	
Dances (Costs)	General – Occasional	27
Deanery Costs	Church – Liturgical/Pastoral	15
Decorating (Church)	Church – Property Maintenance & Upkeep	17
Decorating (House)	House – Property Maintenance & Upkeep	20
Donations to the parish	Ordinary – Donations GA or Non GA	3 or 33
Donations by the parish	General – Parish Donations	28
Fayres (costs)	General – Occasional	27
Fetes (Costs)	General – Occasional	27
First Communion Materials	Church – Liturgical/Pastoral	15
Flowers	Church – Liturgical/Pastoral	15
Food (Presbytery)	House – Domestic	18

Furnishings	House – Domestic	18
Gardening	House – Establishment	19
Group Activities	Church – Liturgical/Pastoral	15
Heating (Church)	Church – Establishment	16
Heating (House)	House – Establishment	19
Hosts	Church – Liturgical/Pastoral	15
Hymn Books	Church – Liturgical/Pastoral	15
Incense	Church – Liturgical/Pastoral	15
Insurance – Buildings (Church & House)	Church – Establishment	16
Interest Received	Other Income – Interest Received	5
Interest Paid	General Interest Paid & Bank Charges	
Investments (purchases and sales)	Schedule 8	42
Investments income (not unit scheme)	Sundry receipts	11
Johnson Fund Levy	General – Parish Levies	
Jumble Sales (Costs)	General – Occasional	27
Land Purchases	Exceptional – new property bought	30
Laundry	House – Domestic	18
Legacies Received	Exceptional – Legacies received	13 & 36
Lighting (Church)	Church – Establishment (under 5,000)	16
Lighting (House)	House – Establishment (under 5,000)	19
Loans	Schedule 7	41
Mass Books	Church – Liturgical/Pastoral	15
National Catholic Fund Levy	General – Parish Levies	
National Insurance for priests	Clergy – Salaries	22
National insurance/Income Tax/Employers pension contributions – Parish Employees	House – Personnel	21
Newspapers (expenditure)	General - papers	
Palms	Church – Liturgical/Pastoral	15
Oils	Church – Liturgical/Pastoral	15
Organ repairs/tuning	Church – Establishment	16
Parish Hall expenses (as relevant)	Church – Establishment	16
Parish Hall expenses (as relevant)	Church – Property Maintenance & Upkeep	17
Pension Premiums (Clergy)	Clergy – Salaries/national insurance	22
Photocopying	General – Office Expenses	25
Postage	General – Office Expenses	25
Prayer Group Materials	Church – Liturgical/Pastoral	15
Printing	General – Office Expenses	25
Prizes (Costs)	General – Occasional	27
Property Maintenance (Church)	Church – Property Maintenance & Upkeep	17
Property Maintenance (House)	House – Property Maintenance & Upkeep	20
Property Maintenance (School)	School – Property Maintenance payments	
RCIA Materials	Church – Liturgical/Pastoral	15

Removal Expenses	Clergy – Other clergy costs	24
Repairs (Church)	Church – Property Maintenance & Upkeep	17
Repairs (House)	House – Property Maintenance & Upkeep	20
Repairs over £5,000	Exceptional – Major Repairs	30
Retreats	Church – Liturgical/Pastoral	15
Allowances for priests/parish sister/deacons	Clergy allowances/national insurance	22
School Capitation fees/other bills	School – Capitation fees/other	
Second Collections (Diocesan)	Schedules 5 & 6	39 & 40
Security (Church)	Church – Establishment	16
Security (House)	House – Establishment	19
Social events (free)	Church – Liturgical/Pastoral	15
Specific Purpose Receipts & Payments	Schedules 3 & 4	32 to 38
Sponsorship to Lourdes, etc.	Church – Liturgical/Pastoral	15
Stationery	General – Office Expenses	25
Sundry	General – Sundry payments	29
Supply Priests	Clergy – Supply Priests	
TV Licence & Rental	House – Domestic	18
Telephone & Fax	General – Office Expenses	25
Toiletries	House – Domestic	18
Trips	Church – Liturgical/Pastoral	15
Unit Scheme (purchases and sales)	Schedule 8	42
Unit Scheme income	Receipts from unit scheme	4
Vestments	Church – Liturgical/Pastoral	15
Votive Candles bought by parish	General – Votives	26
Wages (net paid – Church & House)	House – Personnel	21
Walk With Me Levy	General – Parish levies	
Water Rates (Church)	Church - Establishment	16
Water Rates (House)	House – Establishment	19
Window cleaning (Church)	Church - Establishment	16
Window cleaning (House)	House – Establishment	19
Wine (Altar)	Church – Liturgical/Pastoral	15
Youth Service Levy	General – Parish levies	

ANY EXPENDITURE/PROJECT (regardless of type/class) of £5,001 or more should be classified under one of the Exceptional accounts/categories).

This list is not exhaustive; please contact Diocesan Treasurer's Office for further advice/items not covered.