

# Stewardship Tasks for Parish Bookkeeper

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Please refer to the Stewardship Folder for the Bookkeeper Position Description.

## **B: TASKS CARRIED OUT BY PARISH BOOKKEEPER**

Those Income & Expenditure items (which have been shown to be the most widely used by Parishes over a period of time), have been incorporated into the standard Chart of Accounts. These items can be added to at any time as required, as long as major Account categories of Income and Expenditure are maintained to facilitate standardised Parish Financial Reporting.

Access to Parish financial data must be password protected; with passwords changed on a regular basis. Confidentiality of Parish data must be maintained at all times

### **Clarity of Income and Expenditure**

It is very important that the monthly financial information (report) given to the Parish Priest and PFC members by the bookkeeper is accurate, useful for comparison, review and planning purposes and is submitted in a timely manner.

An income and expenditure statement can be accurate but not entirely useful. The same applies to parish statements of assets and liabilities.

To ensure a useful income and expenditure statement we recommend separating operating income and expenditure from non-operating income and expenditure.

To say this in another way, we separate recurrent income and expenditure from non-recurrent income and expenditure.

- Recurrent income is income we receive every year e.g. 2<sup>nd</sup> collection, interest, Piety Sales
- Recurrent expenditure is expenditure that we incur every year
- Non-recurrent income is that we may not receive every year
- Non-recurrent expenditure is expenditure that we may not incur every year

The Parish Priest needs to know what his recurrent expenditure is so that he knows what minimum level of income is necessary to cover that expenditure

The income and expenditure items that require special attention are the accounting for Donations, Specific Donations, Bequests, Capital Expenditure, Insurance and Repairs and Maintenance – as explained in following points.

### *An example of Capital Expenditure (9-XXXX)*

The Parish Priest has decided to spend \$100,000 on painting the church ceiling. Repairs and Maintenance are usually \$40,000 – after painting they are now \$140,000. This is accurate, but not the best presentation.

The \$100,000 painting job will not re-occur for another 20 years and should be separated (9-XXXX) from the recurrent expenditure of \$40,000 (6-XXXX)

### **What are Specific Donations? (Fettered and Unfettered Donations)**

A fettered donation is a donation given for a specific purpose. An unfettered donation is a donation given for general parish purposes.

The first step in accounting for donations is to ascertain the intention of the donor. The intention of the donor is to be respected and adhered to regardless of the size of the bequest or donation.

For bequests the intention of the donor will be in the Will and if it is not fettered in the Will then it is an unfettered bequest to be spent at the discretion of the Parish Priest (after due consultation with his advisors).

Unfettered donations should be shown as operating income when the donation is received. Sometimes these donations are put aside for a special purpose at the discretion of the Parish Priest.

Fettered donations given to the parish for a specific purpose should initially be taken to the balance sheet as (2-XXXX). *For example:* buying a new \$10,000 statue which is a one off not a recurring expense.

DR 1 -XXXX Bank \$10,000  
CR 2-XXXX Statue fund \$10,000

Once the purchase has been made it will be coded (9-XXXX) as non operating/non recurring expenditure, entry:

DR 9-XXXX \$10,000  
CR 1- Bank \$10,000

*ON the same date*, as the expense, the donation will be recognised as non operating income and the 2 account will be cleared.

DR 2-XXXX \$10,000  
CR 8-XXXX Statue donation

## 1. Daily / Weekly

- Parishes will ensure that all transactions are promptly recorded; and that the recorded transactions are valid, accurate, authorised and classified so as to facilitate the preparation of reliable financial information
- All customers and suppliers should be set up as Card File members (including Trading Name, address, contact details, ABN, default GST codes, payment terms etc.)
- All employees must be set up as Employee Card File members, and all payments to staff must go through the MYOB Payroll system. Employees must receive a pay slip each time they are paid e.g. weekly, fortnightly, monthly
- Parishes should exploit the use of MYOB "Recurring Entries" to assist with speedy and accurate processing of regular payments and receipts
- All invoices will be kept and filed in cheque number order; and for parishes who do batch payments, invoices are to be filed in a separate section of the file named 'Batch Payments' and filed in date order with the most recent date on top. All receipts will be kept and filed in deposit date order

### 1.1. How to record the Second Collection in MYOB

These amounts are recorded separately in MYOB for the Parish account, for example: Planned Giving, Loose and Credit Cards.

Separating planned giving credit card giving from envelope giving in MYOB – Please make sure this is now your current practice.

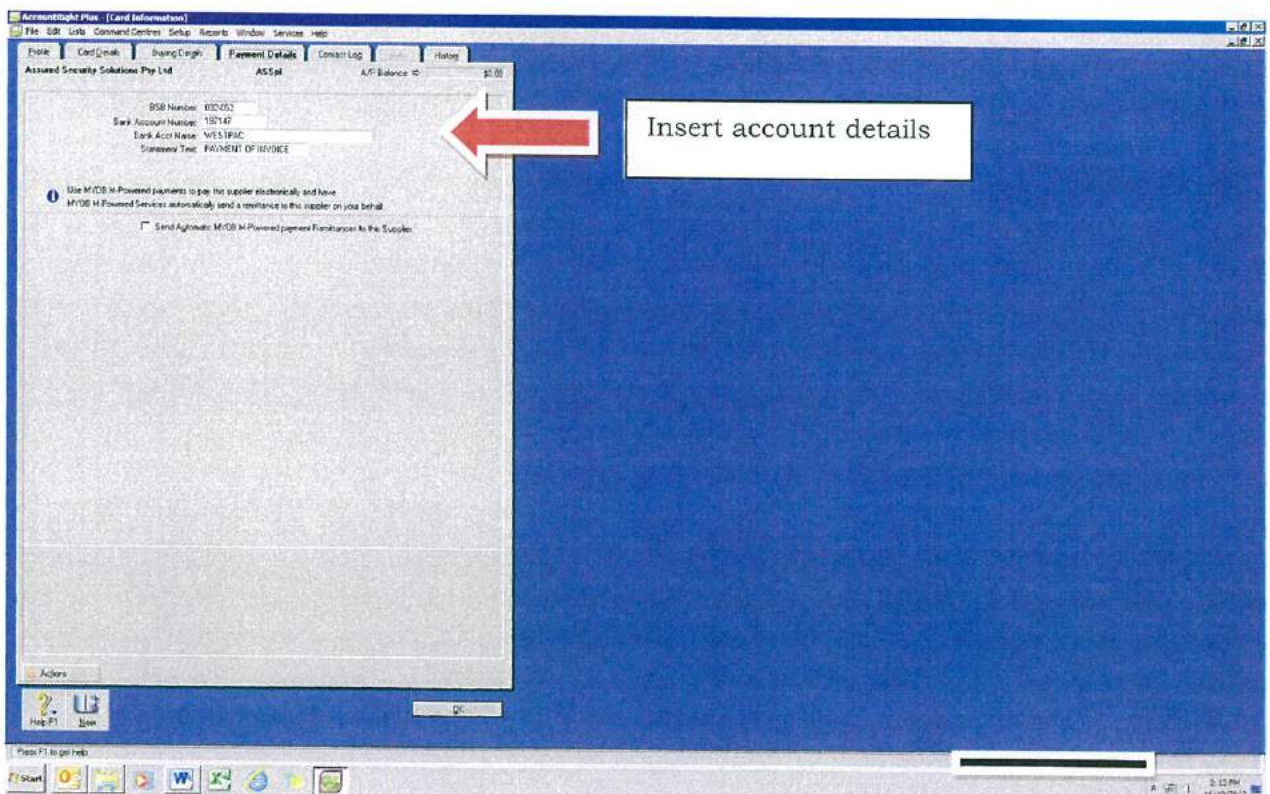
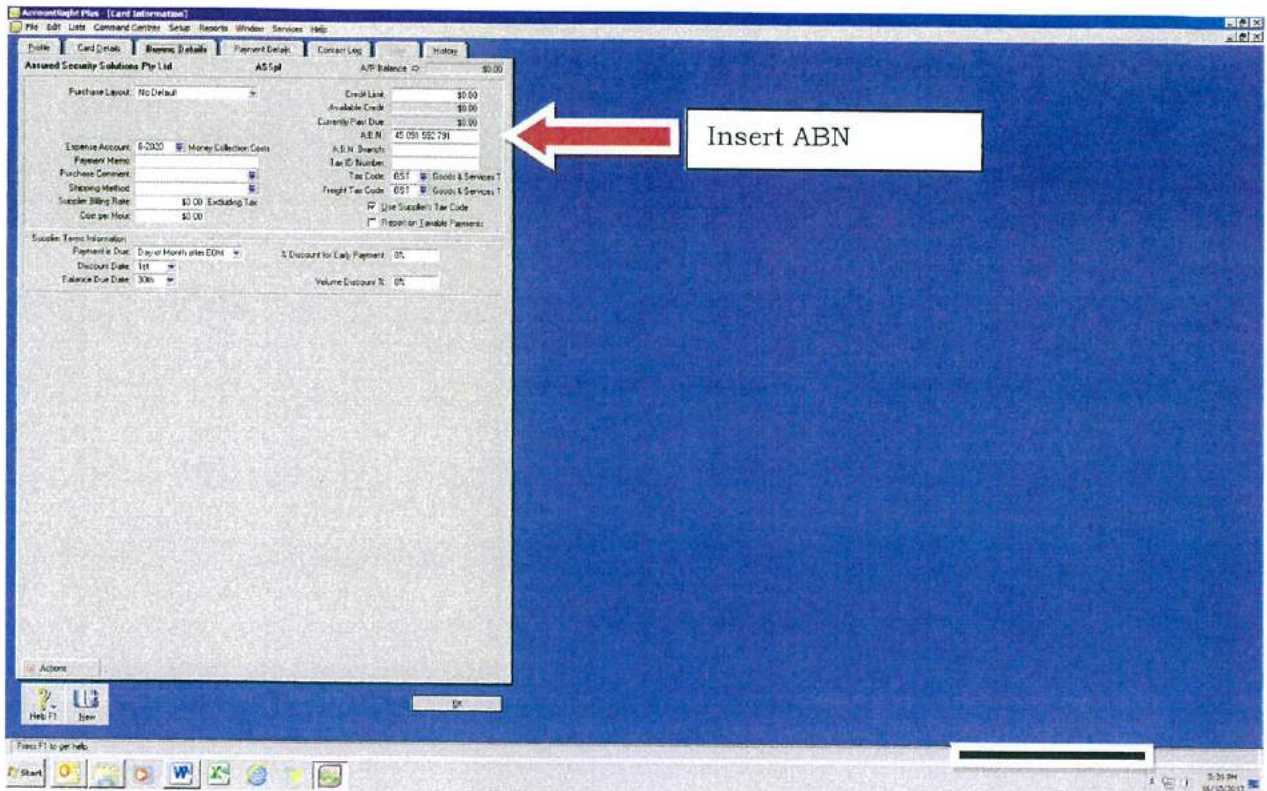
*How to:* open a new account called 'credit cards' under the Header of Envelope Collections as shown below:

*For example: Header of Envelope Collections (4-0100)*

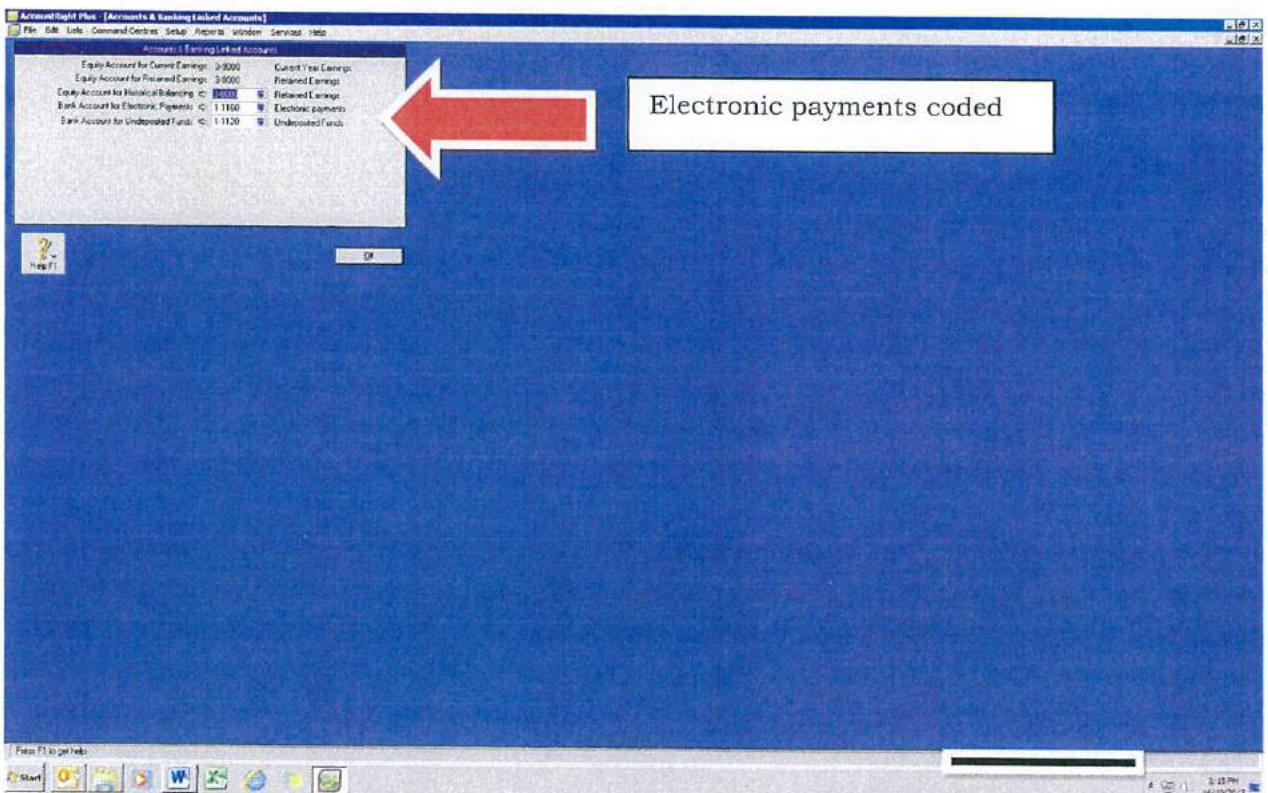
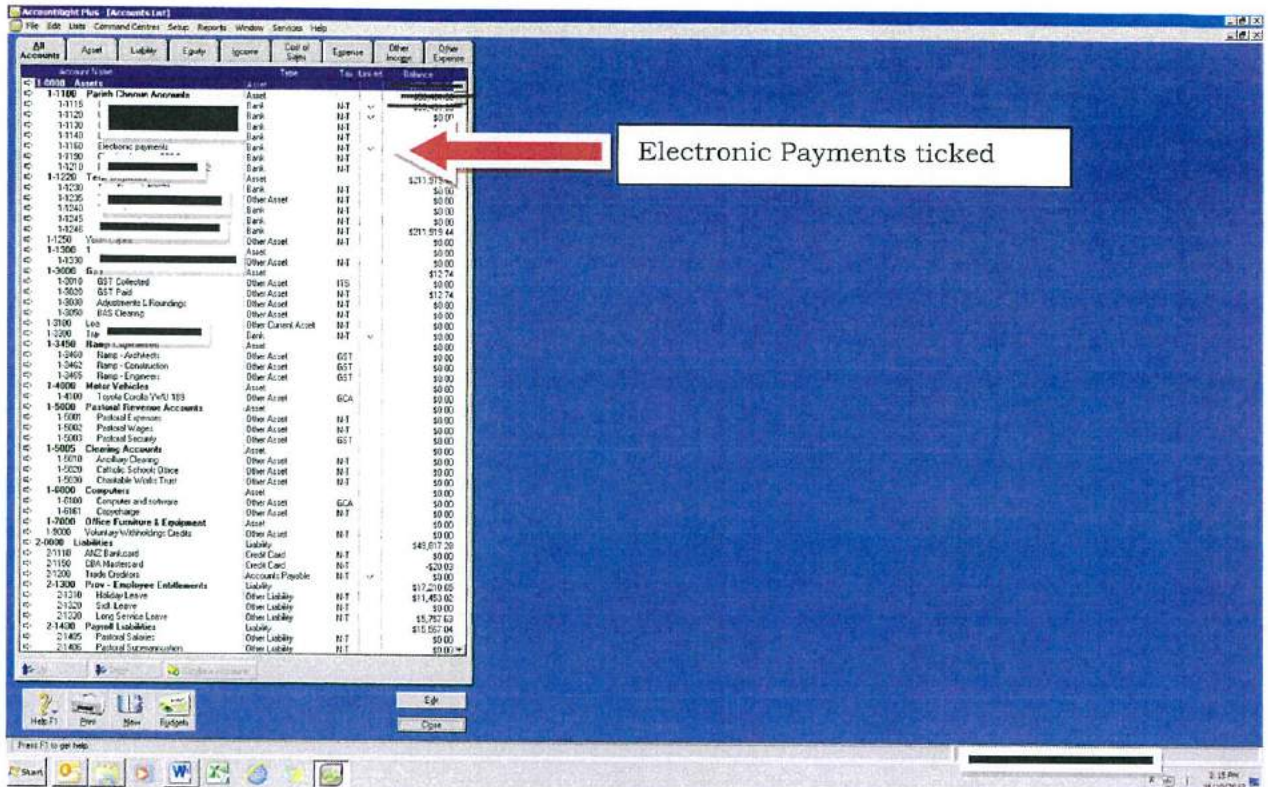
*4-0110 Envelopes  
4-0112 Credit Cards  
4-0113 Loose Collections*

### 1.2. How to Batch Payments in MYOB

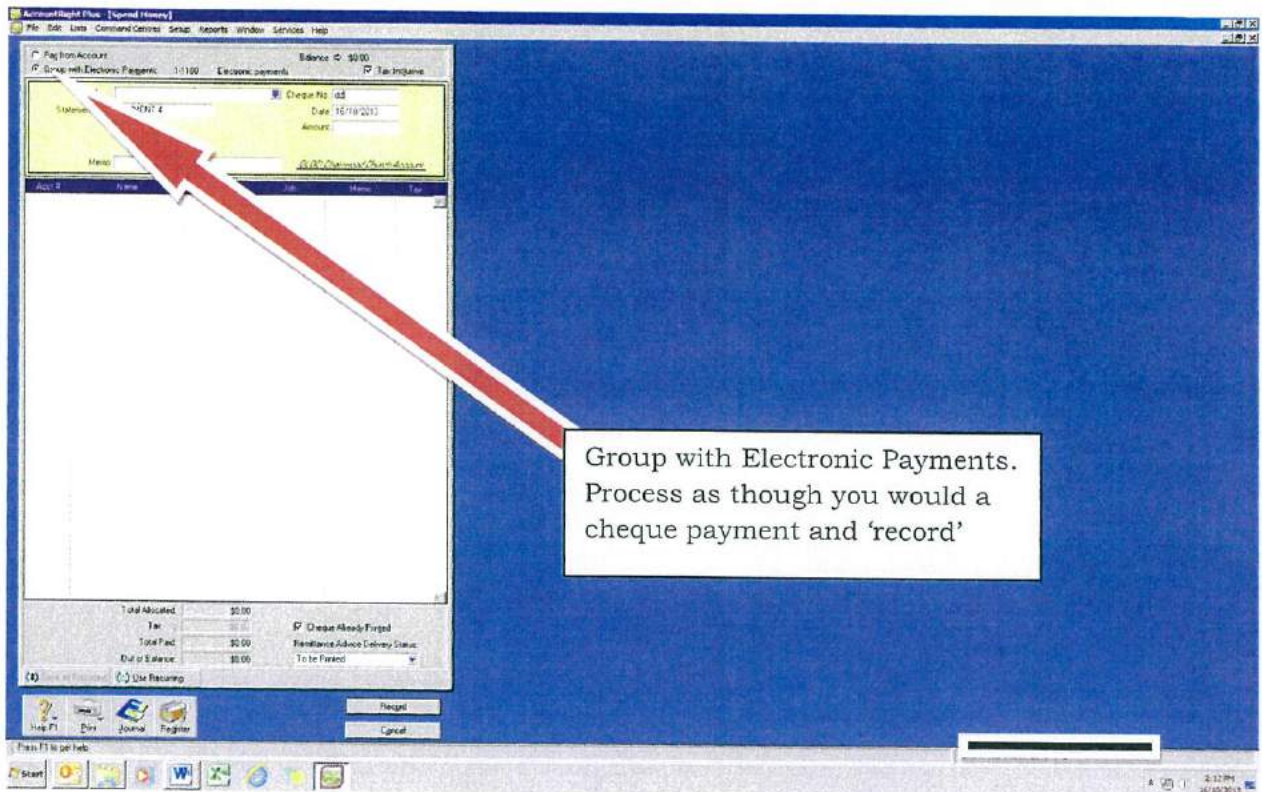
- Make sure that all supplier cards are completed including ABN, bank details and email addresses etc.



- Check that the 'Electronic payments' (or similar name – Asset account) is linked.  
**To check:** look on the *List of Accounts* in MYOB under Assets (1-XXXX) and if linked it should be ticked.  
**To check** which account is linked to: go to *Setup/Linked Accounts/Accounts & Banking Linked Accounts*.



- When paying an invoice – use *SPEND MONEY* and make sure you have selected • ‘Group with Electronic payments’ (second option on top left hand side – below Pay From Account)
- Make sure that you change the cheque number to *EFT* or *dd*.

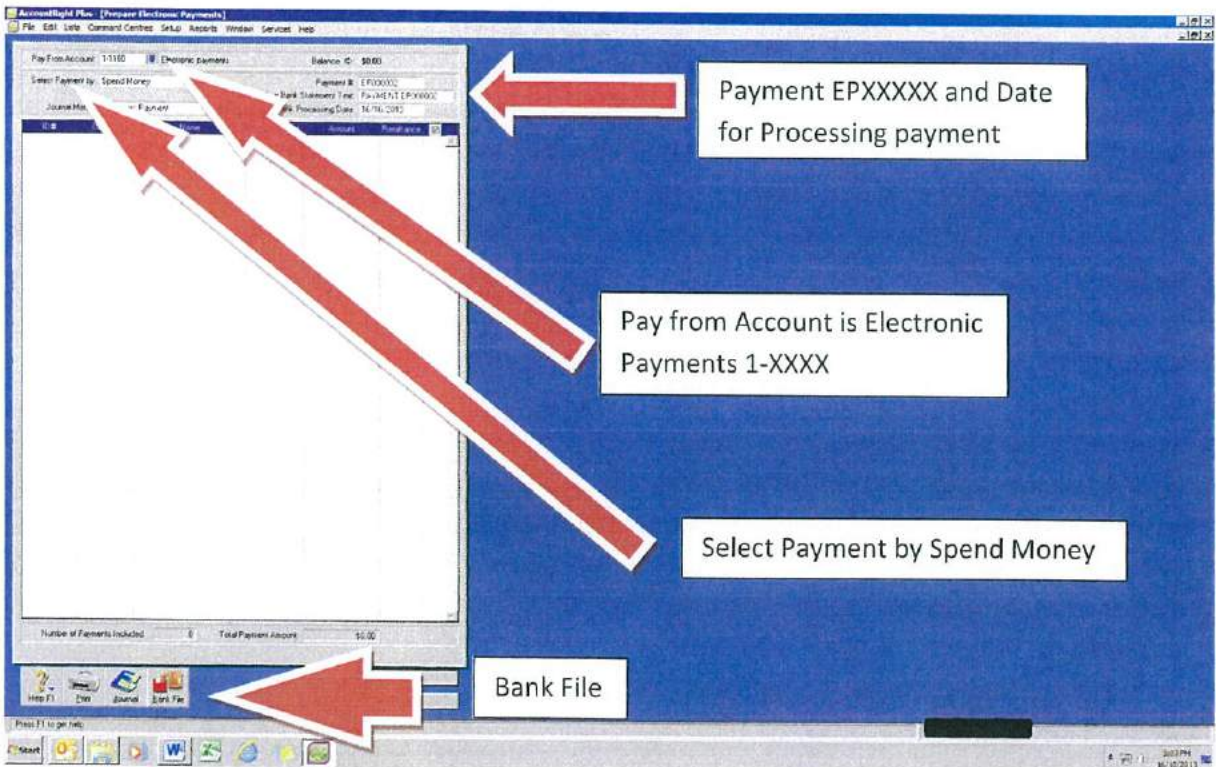


**Reason why:** you want to group all the payments together so that you can transfer one amount - totalling all the individual payments.

- Once all payments have been made: click on 'Prepare Electronic Payments' option on the MYOB home page.
  - Select 'Pay From Account' - 'Parish bank account'
  - Payment # defaults to next internal electronic payment number.
  - 'Bank Processing Date' defaults to the current date and must be changed to date payment is to occur.
  - Select 'Payment Type' of 'Spend Money'
  - Edit 'Journal Memo' to a meaningful description. Eg: office works, assured security, craft candles etc
  - Tick items you want to pay
  - Select 'Print' to print 'Unprocessed Electronic Payments' report showing items to be processed.
  - Select 'Bank File' (at bottom in red) to save file.  
A question will come up "the transaction will be recorded before the bank file is created" click okay.
  - In 'Save As' window select 'Save In' where you want to save file and edit file name to 'Payment EPxxxxx' where EPxxxxx is the same Payment # from above.
  - Ensure file type remains 'Electronic Payment (\*.ABA)'
  - Select cancel after you have saved the ABA file.



Prepare Electronic Payments



- ❖ Go to 'Transact/Multi Trans' Option
- ❖ Select 'Upload' option
  - 'Document Type' defaults to *Standard ABA file ex MYOB* – leave as is
  - 'File location' (**Filename must not contain spaces**) click browse and select where you saved file.

- *'Batch Description'* set to file name *'PAYMENTEPXXXXX'* (ensure no spaces and same reference as above)
- *'From Account'* select account monies are to be paid from (Parish Account)
- *'Post as Total'* leave ticked
- *'Reference to Appear on Statement'* set as file name *'PAYMENTEPXXXXXXXX'*
- Select *'Upload'*

System will return the following showing:

1. Transaction Batch list Batch details showing Batch, Description, batch Type, Status = NEW, Total Action
2. Uploaded Batches showing Description Date and Status = Loaded

Selection Action **'Schedule'** for *Batch Uploaded in Transaction Batch List*

- I. Enter *Process Date* to indicate date payment will occur
- II. Select **'OK'**

System will return *Schedule Batch for External Transfer*

Print page to have hard copy of payment details and write:

Authorised / Your name / sign and date

Select **'Store'**

System will return you to *Schedule Batch for External transfer* screen (page) showing transaction **Authorised By**

Select **'OK'**

If you choose *Welcome Page* you will see the Batch on *'Pending Authorisation'* section

Documents needed for Authorised Signatories:

- ✚ *Schedule Batch for External Transfer* with your name etc.
- ✚ *Unprocessed Electronic Payments*
- ✚ *All supporting documentation for payments (invoices etc.)*

To Send Remittance Advice on MYOB:

- a. Select Payment Type *Banking*
  - b. Select *To Be Printed or To Be Emailed* Tab
  - c. Tick item(s) that Remittance Advice is to be printed or emailed
  - d. Select Payment Type *'Spend Money'*
  - e. Select *To be Printed or To Be Emailed* tab
  - f. Tick item(s) that Remittance Advice is to be printed or emailed
  - g. Ensure there is an email address for all items ticked
  - h. You can change the *'Message'* to provide individual supplier information
  - i. Ensure all remittance advices for the batch have been sent
  - j. If there are suppliers which do not have an email address you will need to contact them and request the email address and update the card file.
- 26/08/2016

## 2. Monthly

After ensuring that all payments and receipts have been processed for the month, Parishes should perform at least the following end of month (EOM) processes:

- Ensure that all EOM recurring entries have been processed
- Raise any invoices for shared expenses e.g. between accounts or parishes
- Allocate Housekeeping and Wages & Super to Pastoral Revenue
- Ensure that any required transfers to the Ancillary Fund account have taken place, and that the Ancillary Fund Clearing account has been cleared
- Ensure that all Special Collections have been remitted

- Complete all Bank Reconciliations, including but not limited to:
  - Bank accounts
  - Term Deposit accounts
  - Electronic Payment accounts
  - Journal Cheque accounts
  - Undeposited Funds accounts
- Check for long outstanding cheques – either cancel and/or re-issue new cheque(s)
- Reconcile Vendor statements
- Ensure that all Credit Card (MasterCard/VISA/AMEX) payments have been processed and that the designated Credit Card Clearing accounts are “zero”
- Ensure that any entries in “Suspense” account have been cleared
- Verify all GST coding and reconcile GST amounts to the General Ledger using the following reports:
  - GST (Detail – Cash)
  - Tax Information Reconciliation (Detail) – Check for any “Out of Balance” condition

Caution: the Tax Information Report is on an “accrual” basis

- Ensure that all Inter-Fund Loan and Clearing Accounts agree
- Process the monthly Planned Giving credit cards through BPoint, then in PACS by means of the EFT Schedule and then recorded in MYOB.

Reconcile Payroll for the month by running the reports listed below; and reconcile respective totals to the General Ledger accounts, using the BAS Reconciliation and Superannuation Spreadsheets:

- Employees Register (Summary) Report

#### Superannuation Accrual By Fund Detail

- Run Payroll Entitlements Balance Detail report for the month (prior to processing any of next month's Payroll transactions), specifying Period as “Lifetime”, and Finishing as “Accrual”. Update Balance Sheet accruals for LSL and Holiday Leave. Note that (1) the MYOB “Value” accrual does not take account of Expense Benefit components of wages & salaries, and (2) the Holiday Accrual amount also needs to have 17.5% added to the value for holiday leave loading
- Run Accounts General Ledger (Detail) reports for:
  - GST Collected
  - GST Paid
  - BAS Clearing
  - MasterCard/VISA/AMEX Clearing
  - PAYG Payable
  - Superannuation Payable
  - Suspense
  - Wages & Salaries
  - Superannuation Expense
- Prepare Parish Finance Committee reports
- Arrange payment to all Superannuation Funds for Superannuation contributions (SGC, Salary Sacrifice and employee member after-tax contributions)
- Finally secure the integrity of the accounts by “locking” the period e.g. “Setup → Preferences → Security”

The Monthly Report to Parish Priest should include the following items:

- Summary Report on Fundraising
- Copy of Asset Register Summary Report including date the Summary Report was last updated and signature on hard copy (given annually to PP)
- Roadmap Analysis of parish financials
- Parish BS
- Parish P&L
- Ancillary BS
- Ancillary P&L
- SBF BS
- SBF P&L



- Cashflow
- Planned giving movement report (number of givers, pledged amounts, expired/rejected c/cards, large parishioner donations etc)

## **2.1. Parish Report and Roadmap Analysis**

As shown below in the template we have included the Roadmap Analysis on the summary page of the monthly financial report to the parish priest.

To be able to show the variances, the annual parish budget needs to be entered in MYOB. How to do this is covered in Point 6.1 in this document.

REPORT TO: Parish Priest  
Parish Finance Committee

Name of Parish

As at: 30-Sep-15

(1) CASH BALANCES

	Church Account	CDF Loan L411	CDF Loan L412
Balance as per Bank Stmt 30-Sep-15	26,805	Prior Month's Loan Balance 160,000	32,000
Add Outstanding Deposits		Add Monthly Interest 740	153
	26,805	160,740	32,153
Less Unpresented Cheques (TD Transfer)	(2,148)	Less Loan Repayment (2,003)	(471)
Funds at Bank (as per Balance Sheet)	24,657	Balance as per Bank Stmt As at above date 158,737	31,682
CDF Cheque account Interest Rates:	0.50%	Loan Interest rate: 6.58%	6.58%
		Monthly Repayments: \$2,003.02	\$471.27

(2) TERM DEPOSITS

	TD number	Balance as per above Date	Int Rate	Maturity Date	Term
Term Deposit - NAME OF TD	1234	\$170,000	2.37%	1-Dec-15	3 months
Term Deposit - NAME OF TD	3456	\$16,000	2.45%	1-Dec-15	3 months
Term Deposit - Provision for Maintenance	7899	\$10,000	2.25%	1-Dec-15	3 months

(3) Income and Expenditure - July to Sept 2015

Total Income	68,346
Total Expenditure	(66,965)
Net Operating Surplus / (Deficit)	1,382
Total Non Operating Income	0
Total Non Operating Expenditure	(1,000)
Overall Net Surplus / (Deficit)	382

Roadmap Analysis

Budgeted surplus (Deficit)	(1,017)
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Income Variances

End Collection	2,663	4.5% above budget - a good start to the year
Donations	(1,620)	Unfettered donations are budgeted at \$1,000 per month
Interest received	78	Interest income was not budgeted
Play Staff	(635)	Timing difference
Sacramental Programmes	1,480	Explanation
Total of other variances	(1,500)	
Total Income Variances	466	0.7%

Expenditure Variances

Admin (Accounting & Legal)	(1,247)	Explanation why above budget?
Maintenance	(654)	Explanation relate to why above budgeted amount
Repairs	(635)	Explanation relate to why above budgeted amount
Employment costs	3,838	Explanation why under budgeted amount?
Total of other variances	(370)	
Total Expenditure Variances	932	1.4%

Non Operating Expenditure	0	0.0%
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Net Operating Surplus / (Deficit)	381
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Terminology

Maintenance Recurring expenditure - eg Contract cleaning, pest inspection  
Repairs Minor non recurring expenditure  
Capital Expenditure Major non recurring expenditure

**Profit & Loss [Budget Analysis]**

July 2015 To September 2015

	Selected Period	Budgeted	\$ Difference	% Difference
<b>Operating Revenue</b>				
2nd Collection				
Credit Cards / Direct Credits	\$28,131.00	\$26,490.00	\$1,641.00	6.2%
2nd Collection Envelopes	\$21,071.00	\$21,100.00	-\$29.00	(0.1)%
2nd Collection - Loose	\$13,141.20	\$12,090.00	\$1,051.20	8.7%
<b>Total 2nd Collection</b>	<b>\$62,343.20</b>	<b>\$59,680.00</b>	<b>\$2,663.20</b>	<b>4.5%</b>
Donations				
Donations - General	\$1,380.00	\$3,000.00	-\$1,620.00	(54.0)%
<b>Total Donations</b>	<b>\$1,380.00</b>	<b>\$3,000.00</b>	<b>-\$1,620.00</b>	<b>(54.0)%</b>
Interest Received				
Interest Received - Church A/C	\$47.74	\$0.00	\$47.74	NA
Interest Received - Term Dep	\$30.20	\$0.00	\$30.20	NA
<b>Total Interest Received</b>	<b>\$77.94</b>	<b>\$0.00</b>	<b>\$77.94</b>	<b>NA</b>
Piety Stall	\$565.00	\$1,200.00	-\$635.00	(52.9)%
Sacramental Programme	\$3,480.00	\$2,000.00	\$1,480.00	74.0%
Other Activities / Income	\$500.00	\$2,000.00	-\$1,500.00	(75.0)%
<b>Total Operating Revenue</b>	<b>\$68,346.14</b>	<b>\$67,880.00</b>	<b>\$466.14</b>	<b>0.7%</b>
<b>Gross Profit</b>	<b>\$68,346.14</b>	<b>\$67,880.00</b>	<b>\$466.14</b>	<b>0.7%</b>
<b>Operating Expenses</b>				
Administrative Expenses				
Accounting & Legal	\$1,072.50	\$0.00	\$1,072.50	NA
Bank Fees	\$574.12	\$400.00	\$174.12	43.5%
<b>Total Administrative Expenses</b>	<b>\$1,646.62</b>	<b>\$400.00</b>	<b>\$1,246.62</b>	<b>311.7%</b>
Altar & Church Requisites				
Altar & Church Requisites	\$625.64	\$3,000.00	-\$2,374.36	(79.1)%
Flowers	\$454.04	\$0.00	\$454.04	NA
Piety Stall	\$1,154.54	\$0.00	\$1,154.54	NA
<b>Total Altar &amp; Church Requisites</b>	<b>\$2,234.22</b>	<b>\$3,000.00</b>	<b>-\$765.78</b>	<b>(25.5)%</b>
Donations & Gifts	\$1,195.00	\$1,000.00	\$195.00	19.5%
Insurance	\$6,497.00	\$6,497.00	\$0.00	0.0%
Office Expenses				
Office Expenses	\$1,263.73	\$4,000.00	-\$2,736.27	(68.4)%
Other Expenses	\$425.40	\$0.00	\$425.40	NA
Photocopying	\$2,066.12	\$0.00	\$2,066.12	NA
Postage	\$170.55	\$0.00	\$170.55	NA
Printing 'The Parishioner'	\$728.00	\$0.00	\$728.00	NA
<b>Total Office Expenses</b>	<b>\$4,653.80</b>	<b>\$4,000.00</b>	<b>\$653.80</b>	<b>16.3%</b>
Pastoral Programs				
Pastoral Programs	\$0.00	\$5,000.00	-\$5,000.00	(100.0)%
Pastoral - Liturgical Ministry	\$1,084.06	\$0.00	\$1,084.06	NA
Pastoral - CCD	\$159.30	\$0.00	\$159.30	NA
Pastoral - Education & Devel.	\$95.00	\$0.00	\$95.00	NA
Pastoral - Hospitality	\$253.89	\$0.00	\$253.89	NA
Pastoral - Music	\$1,762.50	\$0.00	\$1,762.50	NA
Pastoral - Social Events	\$85.45	\$0.00	\$85.45	NA
Sacramental Programs				
Confirmation	\$499.34	\$0.00	\$499.34	NA
Parish Books				
Books for Sacraments	\$1,350.00	\$0.00	\$1,350.00	NA
<b>Total Pastoral Programs</b>	<b>\$5,289.54</b>	<b>\$5,000.00</b>	<b>\$289.54</b>	<b>5.8%</b>

**Profit & Loss [Budget Analysis]**

July 2015 To September 2015

	Selected Period	Budgeted	\$ Difference	% Difference
<b>Utilities</b>				
Gas	\$1,198.03	\$1,000.00	\$198.03	19.8%
Electricity	\$1,176.61	\$1,500.00	-\$323.39	(21.6)%
Water	\$1,131.51	\$700.00	\$431.51	61.6%
Rates	\$159.55	\$300.00	-\$140.45	(46.8)%
<b>Total Utilities</b>	<b>\$3,665.70</b>	<b>\$3,500.00</b>	<b>\$165.70</b>	<b>4.7%</b>
<b>Maintenance</b>				
General Maintenance	\$3,798.69	\$0.00	\$3,798.69	NA
Church Maintenance	\$1,883.23	\$0.00	\$1,883.23	NA
Parish Office Maintenance	\$718.18	\$0.00	\$718.18	NA
Priority Maintenance	\$173.28	\$0.00	\$173.28	NA
Budgeted Maintenance	\$0.00	\$6,000.00	-\$6,000.00	(100.0)%
Maintenance Security	\$77.00	\$0.00	\$77.00	NA
<b>Total Maintenance</b>	<b>\$6,650.38</b>	<b>\$6,000.00</b>	<b>\$650.38</b>	<b>10.8%</b>
<b>Repairs</b>				
General Repairs	\$1,260.00	\$0.00	\$1,260.00	NA
Church Repairs	\$1,273.32	\$0.00	\$1,273.32	NA
Parish Office Repairs	\$1,801.50	\$0.00	\$1,801.50	NA
Priority Repairs	\$300.00	\$0.00	\$300.00	NA
Budgeted Repairs	\$0.00	\$4,000.00	-\$4,000.00	(100.0)%
<b>Total Repairs</b>	<b>\$4,634.82</b>	<b>\$4,000.00</b>	<b>\$634.82</b>	<b>15.9%</b>
<b>Employment Expenses</b>				
Superannuation	\$1,879.35	\$0.00	\$1,879.35	NA
Wages & Salaries	\$19,782.72	\$25,500.00	-\$5,717.28	(22.4)%
Superannuation - Clergy	\$540.00	\$900.00	-\$360.00	(40.0)%
<b>Total Employment Expenses</b>	<b>\$21,662.07</b>	<b>\$25,500.00</b>	<b>-\$3,837.93</b>	<b>(15.1)%</b>
<b>IT &amp; Telecommunications</b>				
Telephone	\$361.00	\$2,400.00	-\$2,039.00	(85.0)%
Mobile	\$348.12	\$0.00	\$348.12	NA
Internet	\$109.05	\$0.00	\$109.05	NA
Pager	\$42.21	\$0.00	\$42.21	NA
IT Support	\$617.50	\$0.00	\$617.50	NA
Photocopiers & Printers	\$951.00	\$0.00	\$951.00	NA
<b>Total IT &amp; Telecommunications</b>	<b>\$2,428.88</b>	<b>\$2,400.00</b>	<b>\$28.88</b>	<b>1.2%</b>
<b>Travelling &amp; MV Allowance</b>				
Travel Expenses	\$100.01	\$0.00	\$100.01	NA
Motor Vehicle Expenses	\$3,004.29	\$2,550.00	\$454.29	17.8%
<b>Total Travelling &amp; MV Allowance</b>	<b>\$3,104.30</b>	<b>\$2,550.00</b>	<b>\$554.30</b>	<b>21.7%</b>
<b>Interest Paid</b>				
Interest Paid CDF Loan L41.1	\$2,288.41	\$2,550.00	-\$261.59	(10.3)%
Interest Paid CDF Loan L41.2	\$473.86	\$600.00	-\$126.14	(21.0)%
<b>Total Interest Paid</b>	<b>\$2,762.27</b>	<b>\$3,150.00</b>	<b>-\$387.73</b>	<b>(12.3)%</b>
<b>Total Operating Expenses</b>	<b>\$66,964.60</b>	<b>\$67,897.00</b>	<b>-\$932.40</b>	<b>(1.4)%</b>
<b>Operating Profit</b>	<b>\$1,381.54</b>	<b>-\$17.00</b>	<b>\$1,398.54</b>	<b>8,226.7%</b>
<b>Total Non Operating Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>NA</b>
<b>Non Operating Expenditure</b>				
Repairs Contingency	\$1,000.00	\$1,000.00	\$0.00	0.0%
<b>Total Non Operating Expenditure</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>

**Profit & Loss [Budget Analysis]**

July 2015 To September 2015

	Selected Period	Budgeted	\$ Difference	% Difference
<b>Net Profit/(Loss)</b>	<b>\$381.54</b>	<b>-\$1,017.00</b>	<b>\$1,398.54</b>	<b>137.5%</b>

## 2.2. How to process the CWF /Shortfall in MYOB

The recommendation is that the CWF shortfall is accounted in MYOB on accrual basis, but still with one payment which more often than not is paid in the new financial year.

*For accurate accounting in the targeted financial year:*

- a) Show CWF as a liability on the Balance Sheet and set up an account for each appeal.

*Procedure:*

The CWF collections are banked in the parish bank account and on MYOB are allocated in the Parish liability clearing account. Look at the difference between the Quota and what has been collected and then take up a journal for the difference. The journal entry would be:

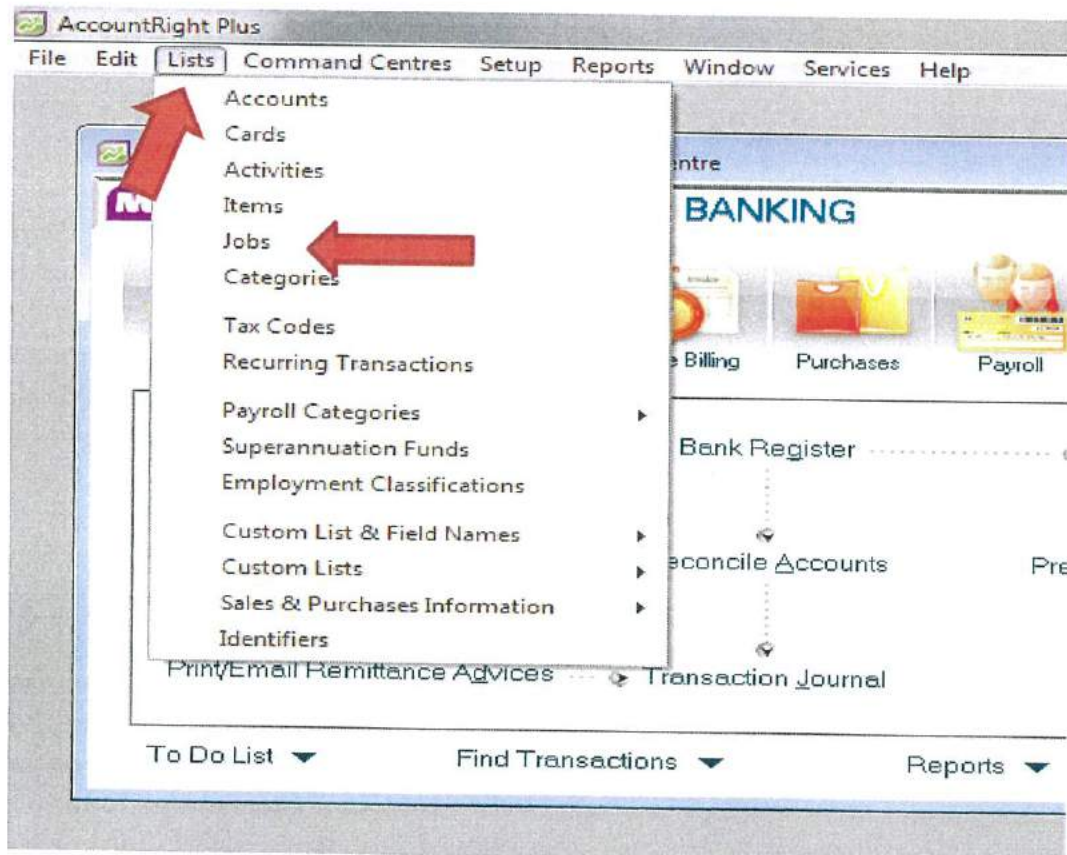
DR CWF Shortfall (6-XXXX)

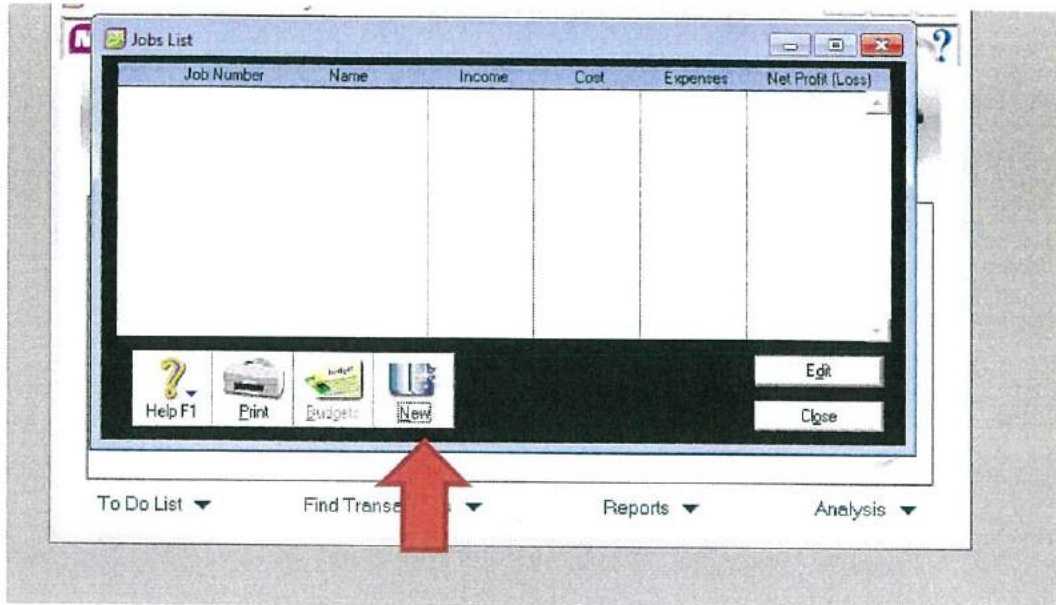
CR CWF clearing account eg Aug 2014 (2-XXXX)

As each appeal takes place, adjust the shortfall difference. By putting the CWF shortfall in MYOB, it doesn't get overlooked, its on the PFC radar and the shortfall appears in the correct year.

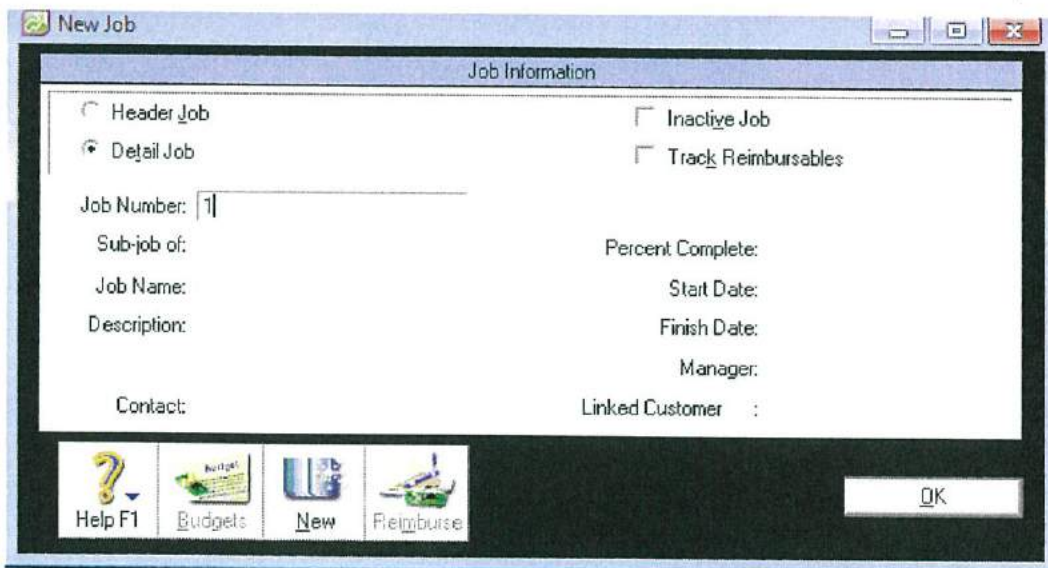
## 2.3. How to set up Jobs in MYOB

On the top Ribbon of the Home page in MYOB, click on 'Lists' and select 'Jobs' in the drop down.

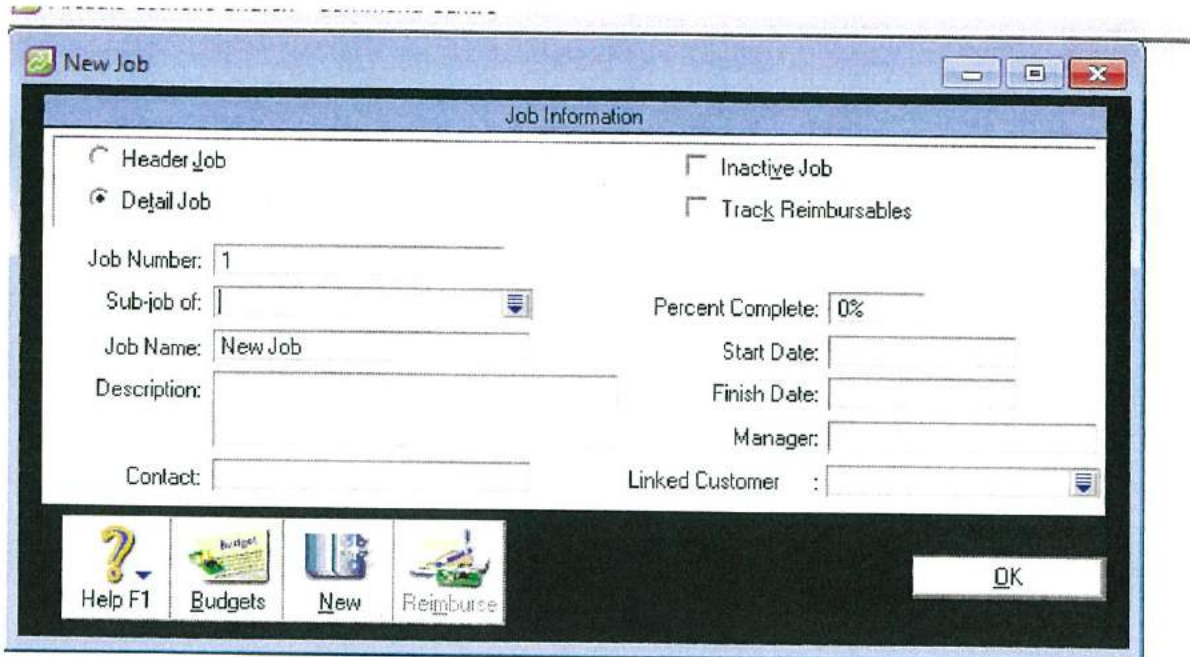




Select 'New'  
 Select **Detail Job** and give it a number for example Click OK



1 and call it for example 'Parish Fete' in Job Name



Follow the same procedure for setting up other Job Numbers.

### 3. Statement of Cash Flow

The recommendation is that this statement be part of the monthly report to the PP

*How to create in MYOB: Reports/Banking/Statement of Cash Flow – select period and print.*



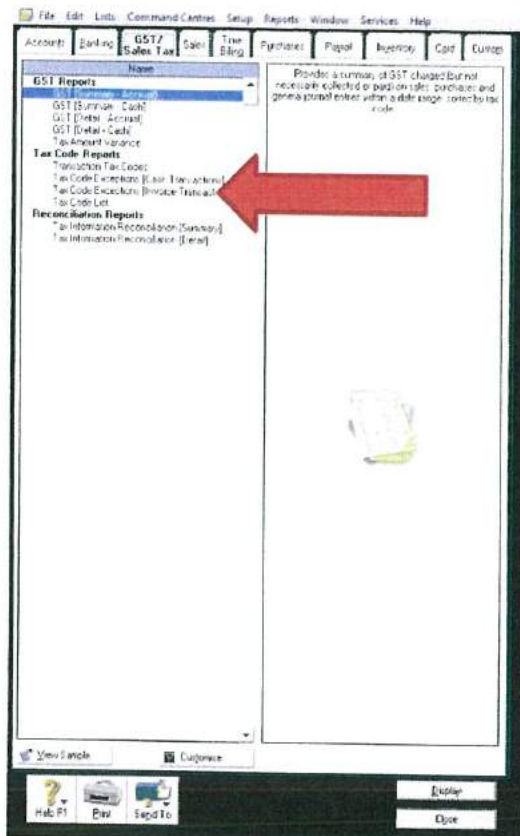
### 4. Quarterly

Parishes will first ensure that all monthly processing has been completed (as outlined in Section 2 above). In addition, the following processes will be observed:

- Run Company Data Auditor and verify that all required Account Reconciliations have been completed, then run and verify the Data Exception Review
- Reconcile GST Collected / Paid for the quarter
- Reconcile Payroll for the quarter by running the reports listed below; and reconcile respective totals to the General Ledger accounts, using the BAS Reconciliation and Superannuation Spreadsheets:
  - Employees Register (Summary) Report
  - Superannuation Accrual By Fund Detail
- Run the MYOB BASlink for the quarter and update the BAS reconciliation spreadsheet. Ensure that GST and PAYG amounts for the quarter reconcile to the respective General Ledger accounts

Clear GST and PAYG amounts to the BAS Clearing account – this amount will represent the amount due, or refund expected, to/from the ATO

- Complete the Business Activity Statement and dispatch to the ATO, along with any payment required
- Calculate the Parish Pastoral Revenue *Sustentation* and *Surplus* obligations to the Diocese / Clergy Board of Management – see Section 4.1 below
- Ensure all MYOB files and reconciliation spreadsheets are backed-up off-site at the Diocesan Finance Department.
- Update the relevant provisions for employee entitlements (annual leave and long service leave) within the Balance Sheet by journal entry, to correctly reflect the parish liability.
- Tax Code Exception Report Cash Transactions. Before completing the Quarterly BAS, call up and review the TAX Code Exception Report. This report shows us the Account Name, Default and Entered Code. Check your tax codes.



This is what the report looks like.



Clearwater Pty Ltd  
21 Sunny Street  
Blackburn  
VIC 3183

Tax Code Exceptions [Cash Transactions]

11/05/2016 To 11/05/2016

Date	Ref	Name	Account Name	Default Code	Journal Code	Amount
11/05/2016	EP	Cash & Equity Entry	Accounting	G17	147	1,000.00
11/05/2016	YS	Cash Purchases	Other Operating	G17		1,000.00
11/05/2016	SL	Multi-currency Payments	General Ledger	N17	100	1,700.00

The default code is driven by Account Name

Account Name	Type	Tax Linked	Balance
<b>1-1000 Current Assets</b>			
1-1100 General Cheque Account 1	Bank	N-T	\$20,200.00
1-1120 General Cheque Account 2	Bank	N-T	\$150,000.00
1-1140 Petty Cash	Bank	N-T	\$0.00
1-1150 Clearwater Provision Account	Bank	N-T	\$62,279.16
1-1160 Clearwater Investment Account	Bank	N-T	\$20,000.00
1-1180 Undeposited Funds	Bank	N-T	\$0.00
1-1190 Election/ Deering Account	Bank	N-T	-\$54,473.07
1-1200 Payroll Cheque Account	Bank	N-T	-\$20,261.32
1-1210 Less Payroll for Credit/Debit	Other Asset	N-T	\$0.00
1-1215 Less Payroll for Credit/Debit	Other Asset	N-T	\$22,042.22
1-1400 Inventory	Other Asset	N-T	\$0.00
1-1500 Prepaid Insurance	Other Asset	N-T	\$0.00
1-1600 Prepaid with Suppliers	Other Asset	N-T	\$0.00
1-1700 Trade Debtors	Accounts Receivable	N-T	14,325.24
<b>1-1950 Withholding Credits</b>			
1-1992 Voluntary Withholding Credit	Other Asset	N-T	\$500.00
1-1970 A/N Withholding Credit	Other Asset	N-T	\$0.00
<b>1-2100 Furniture &amp; Fixtures</b>			
1-2110 F.I.F. - All Cost	Other Asset	N-T	\$1,250.00
1-2120 F.I.F. - Accum. Depn	Other Asset	N-T	\$0.00
<b>1-2200 Plant &amp; Equipment</b>			
1-2210 P.I.E. - All Cost	Other Asset	N-T	\$0.00
1-2220 P.I.E. - Accum. Depn	Other Asset	N-T	\$0.00
<b>1-2300 Motor Vehicles</b>			
1-2310 M.V. - All Cost	Other Asset	N-T	\$0.00
1-2320 M.V. - Accum. Depn	Other Asset	N-T	\$0.00
<b>1-2400 Computer Equipment</b>			
1-2410 Computer Equipment Original	Other Asset	N-T	\$0.00
1-2420 Computer Equipment Accum. Depn	Other Asset	N-T	\$0.00
<b>2-0000 Liabilities</b>			
<b>2-1000 Current Liabilities</b>			
2-1100 Credit Cards	Liability		\$0.00
2-1110 American Express	Other Liability	N-T	\$0.00
2-1120 Bank Card	Other Liability	N-T	\$0.00
2-1130 Hotel Card	Other Liability	N-T	\$0.00
2-1140 Visa Card	Other Liability	N-T	\$0.00
<b>2-1500 Payroll Liabilities</b>			
2-1510 Payroll Withholdings Payable	Other Liability	N-T	136,916.06
2-1520 Payroll Deductions Payable	Other Liability	N-T	24,815.00
2-1530 Superannuation Payable	Other Liability	N-T	\$0.00
2-1540 Union Fees Payable	Other Liability	N-T	112,760.06
2-1550 Salary & Compensation Payable	Other Liability	N-T	\$0.00
2-1600 Deposits Collected	Other Liability	N-T	\$0.00
2-2000 Trade Creditors	Accounts Payable	N-T	171,402.75
2-2100 Bank Loans	Other Liability	N-T	\$0.00
2-2110 Other Long Term Liabilities	Other Liability	N-T	\$0.00
<b>2-3000 GST Liabilities</b>			
2-3010 GST Collected	Other Liability	N-T	113,220.21
2-3020 GST Paid	Other Liability	N-T	17,568.05
2-3030 Sales Tax Payable	Other Liability	N-T	\$0.00
2-3040 Income Duty Payable	Other Liability	N-T	\$0.00
2-3050 Voluntary Withholdings Payable	Other Liability	N-T	229.00
2-3060 A/N Withholding Payable	Other Liability	N-T	11,291.00
2-3070 Luxury Car Tax Payable	Other Liability	N-T	12,762.56

To check on whether the Supplier card has been correctly set up for Tax purposes



Another report to print for checking Tax Codes is Transaction Tax Codes as seen below

Dated From 10/05/2015 To 30/05/2015

Cleanwater Pty Ltd  
25 Spring Street  
Blackburn  
VIC 3130

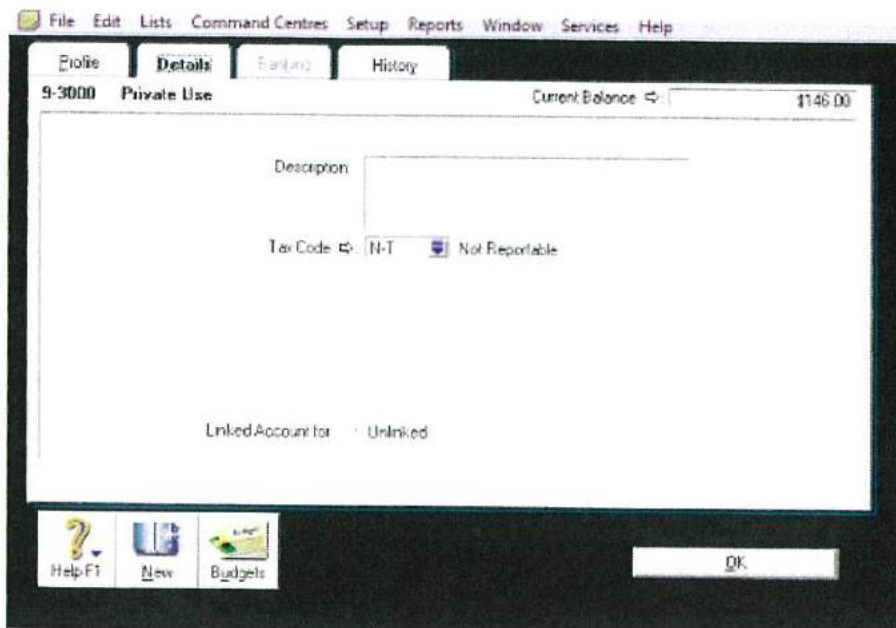
Transaction Tax Codes  
10/05/2015 To 30/05/2015

Page 1

Sic	Date	Memo	Ref	Debit	Credit	Account Tax	Entered Tax	Default Tax
4 1300	17/05/2015	Sales - Water Cooler			\$20.22	GST		GST
6 2110	07/05/2015	Advertising	00000011	\$609.09		GST	CAP	GST
6 2400	30/05/2015	Car Expenses		\$172.73		GST	GST	GST
6 2810	19/05/2015	Cleaning		\$20.22		GST	GST	GST
6 2830	17/05/2015	Insurance		\$91.69		GST	GST	GST
6 2440	22/05/2015	Office Rental		\$422.73		GST	GST	GST
6 2150	03/05/2015	Other Operating Expenses		\$100.00		GST	GST	GST
6 2190	19/05/2015	Telephone		\$166.09		GST	GST	GST
9 2000	17/05/2015	Private Use		\$26.60		N-T	N-T	N-T

Buttons: Endorse, Save As, Close

The Default Tax is driven by the Account Tax Code as seen in the below window



#### 4.1. Sustentation and Surplus Obligation

The procedure for remitting *Sustentation* and *Surplus* funds will be as follows:

1. Produce a Profit & Loss statement for the quarter (specifying % of YTD Sales)
2. Calculate 15% of the Total Income and record as a *Sustentation expense* for the quarter (using whole dollars). This amount represents the Parish's obligation to the Diocesan Sustentation Fund
3. Re-run the Profit & Loss
4. After all Household expenses and the quarterly Sustentation expense have been accounted for; the "Net Surplus" will represent the Parish's obligation to the Clergy Board of Management. Record the Net Surplus as a *Surplus expense* for the quarter (using whole dollars)
5. Re-run the Profit & Loss again
6. Transfer funds via CDF online for the "Sustentation Fund" and post in MYOB against account "Sustentation Payable" (draw a cheque in favour of "Sustentation Fund" is also acceptable) Account details are: BSB 062 784 Account Number 14128204
7. Transfer funds via CDF online for the "Clergy Board of Management" and post in MYOB against account "Surplus Payable" (draw a cheque in favour of "Clergy Board of Management" is also acceptable) Account details are: BSB 062 784 Account Number 8688201
8. Send/email a copy of the Pastoral Profit & Loss (and cheques if drawn) to:

Attention: Martin Binoj  
 Clergy Board of Management  
 Diocese of Broken Bay  
 PO Box 340  
 Pennant Hills NSW 1715  
Email: martin.binoj@dbb.org.au

## 5. Spare AUSKey on USB

All parishes are requested to provide a spare ATO AUSKey on a USB to the Diocese for safe keeping. The reason being Murphy's Law – when you need to use your current one, it could fail – causing you to re-register for another AUSKey which could take time causing the parish to incur a fine from the ATO for late BAS submission.

Reminder: All AUSKeys are to be stored in a safe place (locked safe)  
No other data should be downloaded onto the AUSKey USB  
If your AUSKey is faulty – please contact us.

Reminder: Quarterly Bas late/missed submissions incur fines from the ATO

Website: <https://abr.gov.au/AUSkey/>

## 6. Yearly Tasks

Parishes will first ensure that all monthly and quarterly processing has been completed. In addition, the following processes will be observed:

- Ensure that all MYOB files are backed-up and stored as "Pre Rolled" files etc.
- Produce the PAYG Payment Summaries for all employees, along with electronic remittance advice for ATO. **NB** PAYG Payment Summaries must be issued to employees by 14<sup>th</sup> July of each year.
- Confirm "Year-to-Date" and "Lifetime" Employee Entitlements with each staff member, and update relevant provisions within the Balance Sheet to correctly reflect Parish liability.
- Update Non-Current Assets
- Update Asset Register
- Bring into account on the Balance Sheet any outstanding CWF Shortfall for the current year
- Update Chart of Accounts – to ensure currency(as advised by Diocese)
- Backup all MYOB files
- Start a New Payroll Year
- Load New Tax Tables
- Update any Employee Tax File Declaration and Superannuation changes
- Prepare Parish Annual Return Report for the parish.
- Update Parish rolling two year budget/forecast for Income & Expenditure
- Update five year rolling Parish Property Maintenance Plan (incorporating estimated costs, priorities and risk assessment)
- Parish budget to be signed by Parish Priest and chair of the Parish Finance Committee
- Ensure that a copy of all end-of-year MYOB files are transmitted to the Diocesan Finance Department
- Complete the ACNC Annual Information Statement (AIS) for the parish ABN and AIS for those parishes who still have an Ancillary Fund (ANC) and/or School Building Fund (SBF). For parishes who have ANC and /or SBF make sure that the AIS is completed for the specific fund and financial statements will need to be submitted for these funds.

The recommendation is that parishes produce the following additional reports at the end of the financial year:

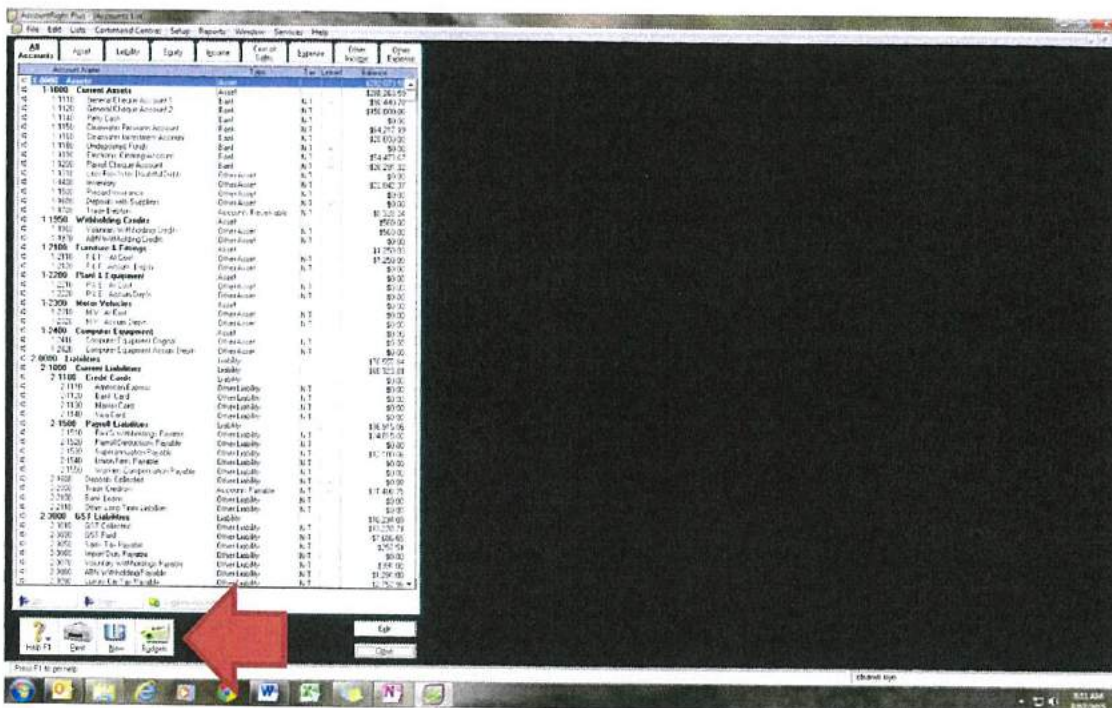
- PAYG Payment Summaries (two copies)
- Employee Entitlements Balance Detail – "Year-to-Date" and "Lifetime"
- Parish Financial Report, which will be subject to verification by the Chair of the Parish Finance Committee, and submitted to the Diocese by 31 October each year. (The Report should be verified against the Diocesan *Parish Financial Report Checklist* prior to submission to the Diocese)
- Annual statement of Pastoral Revenue Income & Expenditure of the Parish for presentation to the Parish Finance Committee
- Submit the ACNC Annual Information Statement (AIS) for the Parish ABN Basic Religious Charity (BRC) no later than the 31<sup>st</sup> December of that year
- If the Parish has an Ancillary Fund and or School Building Fund the AIS needs to be submitted for each fund. Make sure that the relevant boxes are ticked for the Specific fund. (ANC and SBF are Deductible Gift Recipient's (DGR) and not BRC). Financial Reports will need to be submitted for these DGR funds.

## 6.1. Entering the Annual Budget into MYOB:

How to enter data Budget info into MYOB version 19.10 and AR 2015:

On the home screen click on ACCOUNTS and then ACCOUNTS LIST

Below screen will open up and then click on BUDGETS as indicated below. The following screen shows you what the template looks like – all you now need to do is fill in the amounts per month and FY Totals as per your Budget.



The screenshot displays the 'Accounts List' window in MYOB. The window title is 'Accounts List' and it shows a list of accounts with columns for 'Account Name', 'Type', and 'Balance'. A red arrow points to the 'Budget' column header. The accounts are organized into several categories:

Account Name	Type	Balance
<b>1 1000 Current Assets</b>		<b>120,243.57</b>
1 1101 General Ledger Account 1	Asset	\$1,443.37
1 1120 General Ledger Account 2	Asset	\$151,099.96
1 1161 Cash	Asset	\$0.00
1 1190 Chequable Payments Account	Asset	\$14,277.29
1 1191 Chequable Payments Account	Asset	\$21,000.00
1 1198 Undeposited Funds	Asset	\$0.00
1 1200 Bank of Montreal	Asset	\$14,277.27
1 1225 Royal Bank	Asset	\$2,297.62
1 1300 Accounts Receivable	Asset	\$0.00
1 1400 Inventory	Overhead	\$1,042.37
1 1500 Prepaid Insurance	Overhead	\$2.00
1 1600 Prepaid Rent	Overhead	\$0.00
1 1700 Loan Payable	Security Expense	\$1,225.24
<b>1 1500 Working Capital</b>		<b>\$500.00</b>
1 1501 Working Capital	Asset	\$500.00
1 1502 Working Capital	Overhead	\$0.00
<b>1 2000 Liabilities &amp; Expenses</b>		<b>\$1,795.11</b>
1 2100 Full Cost	Overhead	\$1,200.00
1 2101 Full Cost	Overhead	\$0.00
1 2200 Full Cost	Overhead	\$0.00
1 2300 Full Cost	Overhead	\$0.00
1 2400 Full Cost	Overhead	\$0.00
1 2500 Full Cost	Overhead	\$0.00
1 2600 Full Cost	Overhead	\$0.00
1 2700 Full Cost	Overhead	\$0.00
1 2800 Full Cost	Overhead	\$0.00
1 2900 Full Cost	Overhead	\$0.00
1 3000 Full Cost	Overhead	\$0.00
1 3100 Full Cost	Overhead	\$0.00
1 3200 Full Cost	Overhead	\$0.00
1 3300 Full Cost	Overhead	\$0.00
1 3400 Full Cost	Overhead	\$0.00
1 3500 Full Cost	Overhead	\$0.00
1 3600 Full Cost	Overhead	\$0.00
1 3700 Full Cost	Overhead	\$0.00
1 3800 Full Cost	Overhead	\$0.00
1 3900 Full Cost	Overhead	\$0.00
1 4000 Full Cost	Overhead	\$0.00
1 4100 Full Cost	Overhead	\$0.00
1 4200 Full Cost	Overhead	\$0.00
1 4300 Full Cost	Overhead	\$0.00
1 4400 Full Cost	Overhead	\$0.00
1 4500 Full Cost	Overhead	\$0.00
1 4600 Full Cost	Overhead	\$0.00
1 4700 Full Cost	Overhead	\$0.00
1 4800 Full Cost	Overhead	\$0.00
1 4900 Full Cost	Overhead	\$0.00
1 5000 Full Cost	Overhead	\$0.00
1 5100 Full Cost	Overhead	\$0.00
1 5200 Full Cost	Overhead	\$0.00
1 5300 Full Cost	Overhead	\$0.00
1 5400 Full Cost	Overhead	\$0.00
1 5500 Full Cost	Overhead	\$0.00
1 5600 Full Cost	Overhead	\$0.00
1 5700 Full Cost	Overhead	\$0.00
1 5800 Full Cost	Overhead	\$0.00
1 5900 Full Cost	Overhead	\$0.00
1 6000 Full Cost	Overhead	\$0.00
1 6100 Full Cost	Overhead	\$0.00
1 6200 Full Cost	Overhead	\$0.00
1 6300 Full Cost	Overhead	\$0.00
1 6400 Full Cost	Overhead	\$0.00
1 6500 Full Cost	Overhead	\$0.00
1 6600 Full Cost	Overhead	\$0.00
1 6700 Full Cost	Overhead	\$0.00
1 6800 Full Cost	Overhead	\$0.00
1 6900 Full Cost	Overhead	\$0.00
1 7000 Full Cost	Overhead	\$0.00
1 7100 Full Cost	Overhead	\$0.00
1 7200 Full Cost	Overhead	\$0.00
1 7300 Full Cost	Overhead	\$0.00
1 7400 Full Cost	Overhead	\$0.00
1 7500 Full Cost	Overhead	\$0.00
1 7600 Full Cost	Overhead	\$0.00
1 7700 Full Cost	Overhead	\$0.00
1 7800 Full Cost	Overhead	\$0.00
1 7900 Full Cost	Overhead	\$0.00
1 8000 Full Cost	Overhead	\$0.00
1 8100 Full Cost	Overhead	\$0.00
1 8200 Full Cost	Overhead	\$0.00
1 8300 Full Cost	Overhead	\$0.00
1 8400 Full Cost	Overhead	\$0.00
1 8500 Full Cost	Overhead	\$0.00
1 8600 Full Cost	Overhead	\$0.00
1 8700 Full Cost	Overhead	\$0.00
1 8800 Full Cost	Overhead	\$0.00
1 8900 Full Cost	Overhead	\$0.00
1 9000 Full Cost	Overhead	\$0.00
1 9100 Full Cost	Overhead	\$0.00
1 9200 Full Cost	Overhead	\$0.00
1 9300 Full Cost	Overhead	\$0.00
1 9400 Full Cost	Overhead	\$0.00
1 9500 Full Cost	Overhead	\$0.00
1 9600 Full Cost	Overhead	\$0.00
1 9700 Full Cost	Overhead	\$0.00
1 9800 Full Cost	Overhead	\$0.00
1 9900 Full Cost	Overhead	\$0.00
2 0000 Current Liabilities	Liability	\$10,323.11
2 1100 Accounts Payable	Liability	\$0.00
2 1110 Accounts Payable	Overhead	\$0.00
2 1120 Accounts Payable	Overhead	\$0.00
2 1130 Accounts Payable	Overhead	\$0.00
2 1140 Accounts Payable	Overhead	\$0.00
2 1150 Accounts Payable	Overhead	\$0.00
2 1160 Accounts Payable	Overhead	\$0.00
2 1170 Accounts Payable	Overhead	\$0.00
2 1180 Accounts Payable	Overhead	\$0.00
2 1190 Accounts Payable	Overhead	\$0.00
2 1200 Accounts Payable	Overhead	\$0.00
2 1210 Accounts Payable	Overhead	\$0.00
2 1220 Accounts Payable	Overhead	\$0.00
2 1230 Accounts Payable	Overhead	\$0.00
2 1240 Accounts Payable	Overhead	\$0.00
2 1250 Accounts Payable	Overhead	\$0.00
2 1260 Accounts Payable	Overhead	\$0.00
2 1270 Accounts Payable	Overhead	\$0.00
2 1280 Accounts Payable	Overhead	\$0.00
2 1290 Accounts Payable	Overhead	\$0.00
2 1300 Accounts Payable	Overhead	\$0.00
2 1310 Accounts Payable	Overhead	\$0.00
2 1320 Accounts Payable	Overhead	\$0.00
2 1330 Accounts Payable	Overhead	\$0.00
2 1340 Accounts Payable	Overhead	\$0.00
2 1350 Accounts Payable	Overhead	\$0.00
2 1360 Accounts Payable	Overhead	\$0.00
2 1370 Accounts Payable	Overhead	\$0.00
2 1380 Accounts Payable	Overhead	\$0.00
2 1390 Accounts Payable	Overhead	\$0.00
2 1400 Accounts Payable	Overhead	\$0.00
2 1410 Accounts Payable	Overhead	\$0.00
2 1420 Accounts Payable	Overhead	\$0.00
2 1430 Accounts Payable	Overhead	\$0.00
2 1440 Accounts Payable	Overhead	\$0.00
2 1450 Accounts Payable	Overhead	\$0.00
2 1460 Accounts Payable	Overhead	\$0.00
2 1470 Accounts Payable	Overhead	\$0.00
2 1480 Accounts Payable	Overhead	\$0.00
2 1490 Accounts Payable	Overhead	\$0.00
2 1500 Accounts Payable	Overhead	\$0.00
2 1510 Accounts Payable	Overhead	\$0.00
2 1520 Accounts Payable	Overhead	\$0.00
2 1530 Accounts Payable	Overhead	\$0.00
2 1540 Accounts Payable	Overhead	\$0.00
2 1550 Accounts Payable	Overhead	\$0.00
2 1560 Accounts Payable	Overhead	\$0.00
2 1570 Accounts Payable	Overhead	\$0.00
2 1580 Accounts Payable	Overhead	\$0.00
2 1590 Accounts Payable	Overhead	\$0.00
2 1600 Accounts Payable	Overhead	\$0.00
2 1610 Accounts Payable	Overhead	\$0.00
2 1620 Accounts Payable	Overhead	\$0.00
2 1630 Accounts Payable	Overhead	\$0.00
2 1640 Accounts Payable	Overhead	\$0.00
2 1650 Accounts Payable	Overhead	\$0.00
2 1660 Accounts Payable	Overhead	\$0.00
2 1670 Accounts Payable	Overhead	\$0.00
2 1680 Accounts Payable	Overhead	\$0.00
2 1690 Accounts Payable	Overhead	\$0.00
2 1700 Accounts Payable	Overhead	\$0.00
2 1710 Accounts Payable	Overhead	\$0.00
2 1720 Accounts Payable	Overhead	\$0.00
2 1730 Accounts Payable	Overhead	\$0.00
2 1740 Accounts Payable	Overhead	\$0.00
2 1750 Accounts Payable	Overhead	\$0.00
2 1760 Accounts Payable	Overhead	\$0.00
2 1770 Accounts Payable	Overhead	\$0.00
2 1780 Accounts Payable	Overhead	\$0.00
2 1790 Accounts Payable	Overhead	\$0.00
2 1800 Accounts Payable	Overhead	\$0.00
2 1810 Accounts Payable	Overhead	\$0.00
2 1820 Accounts Payable	Overhead	\$0.00
2 1830 Accounts Payable	Overhead	\$0.00
2 1840 Accounts Payable	Overhead	\$0.00
2 1850 Accounts Payable	Overhead	\$0.00
2 1860 Accounts Payable	Overhead	\$0.00
2 1870 Accounts Payable	Overhead	\$0.00
2 1880 Accounts Payable	Overhead	\$0.00
2 1890 Accounts Payable	Overhead	\$0.00
2 1900 Accounts Payable	Overhead	\$0.00
2 1910 Accounts Payable	Overhead	\$0.00
2 1920 Accounts Payable	Overhead	\$0.00
2 1930 Accounts Payable	Overhead	\$0.00
2 1940 Accounts Payable	Overhead	\$0.00
2 1950 Accounts Payable	Overhead	\$0.00
2 1960 Accounts Payable	Overhead	\$0.00
2 1970 Accounts Payable	Overhead	\$0.00
2 1980 Accounts Payable	Overhead	\$0.00
2 1990 Accounts Payable	Overhead	\$0.00
2 2000 Accounts Payable	Overhead	\$0.00

AccountRight Plus - Programs Budgets

Financial Year: The Financial Year: 2015      Account Type: Financials

Financial Year	Jan	Feb	Mar	Apr	May	Jun
<b>Income</b>	9700					
<b>441:01 Income</b>	\$135					
4.122: Sales - Letting & Fees	\$450					
4.123: Sales - Sales Fees	\$450					
4.124: Sales - Land	\$450					
4.125: Sales - Funds	\$450					
4.126: Sales - Direct Subs	\$450					
4.127: Income	\$350					
4.128: Income - Other Income	\$350					
<b>4.129: Service Income</b>	\$200					
4.130: Service - Lottery	\$200					
4.131: Service - Other Income	\$200					
<b>4.132: Rental Income</b>	\$300					
4.133: Rental - Income	\$300					
4.134: Rental - Other Income	\$300					
4.135: Rental - Other Income	\$300					
4.136: Rental - Other Income	\$300					
<b>4.137: Professional Income</b>	\$200					
4.138: Professional - Income	\$200					
<b>4.139: Professional Income</b>	\$200					
4.140: Professional - Income	\$200					
<b>4.141: Professional Income</b>	\$200					
4.142: Professional - Income	\$200					
<b>4.143: Professional Income</b>	\$200					
4.144: Professional - Income	\$200					
<b>4.145: Professional Income</b>	\$200					
4.146: Professional - Income	\$200					
<b>4.147: Professional Income</b>	\$200					
4.148: Professional - Income	\$200					
<b>4.149: Professional Income</b>	\$200					
4.150: Professional - Income	\$200					
<b>4.151: Professional Income</b>	\$200					
4.152: Professional - Income	\$200					
<b>4.153: Professional Income</b>	\$200					
4.154: Professional - Income	\$200					
<b>4.155: Professional Income</b>	\$200					
4.156: Professional - Income	\$200					
<b>4.157: Professional Income</b>	\$200					
4.158: Professional - Income	\$200					
<b>4.159: Professional Income</b>	\$200					
4.160: Professional - Income	\$200					
<b>4.161: Professional Income</b>	\$200					
4.162: Professional - Income	\$200					
<b>4.163: Professional Income</b>	\$200					
4.164: Professional - Income	\$200					
<b>4.165: Professional Income</b>	\$200					
4.166: Professional - Income	\$200					
<b>4.167: Professional Income</b>	\$200					
4.168: Professional - Income	\$200					
<b>4.169: Professional Income</b>	\$200					
4.170: Professional - Income	\$200					
<b>4.171: Professional Income</b>	\$200					
4.172: Professional - Income	\$200					
<b>4.173: Professional Income</b>	\$200					
4.174: Professional - Income	\$200					
<b>4.175: Professional Income</b>	\$200					
4.176: Professional - Income	\$200					
<b>4.177: Professional Income</b>	\$200					
4.178: Professional - Income	\$200					
<b>4.179: Professional Income</b>	\$200					
4.180: Professional - Income	\$200					
<b>4.181: Professional Income</b>	\$200					
4.182: Professional - Income	\$200					
<b>4.183: Professional Income</b>	\$200					
4.184: Professional - Income	\$200					
<b>4.185: Professional Income</b>	\$200					
4.186: Professional - Income	\$200					
<b>4.187: Professional Income</b>	\$200					
4.188: Professional - Income	\$200					
<b>4.189: Professional Income</b>	\$200					
4.190: Professional - Income	\$200					
<b>4.191: Professional Income</b>	\$200					
4.192: Professional - Income	\$200					
<b>4.193: Professional Income</b>	\$200					
4.194: Professional - Income	\$200					
<b>4.195: Professional Income</b>	\$200					
4.196: Professional - Income	\$200					
<b>4.197: Professional Income</b>	\$200					
4.198: Professional - Income	\$200					
<b>4.199: Professional Income</b>	\$200					
4.200: Professional - Income	\$200					

The starting point in creating a Parish Budget would be to use last year's actuals as indicated above. This will automatically populate the fields for you.

## 7. Accounting for PAYG

All employee payroll processing will be conducted through the MYOB Payroll function within the Church entity. All payments to staff including car allowance, Christmas bonuses etc. will be processed through the Payroll system i.e. no cash payments are to be made to employees.

Parish PAYG Tax obligations will be met quarterly through the completion of the Business Activity Statement (BAS). Outstanding GST and PAYG obligations must be met by the following dates:

- (July – September quarter) 28<sup>th</sup> October
- (October – December quarter) 28<sup>th</sup> February
- (January – March quarter) 28<sup>th</sup> April
- (April – June quarter) 28<sup>th</sup> July

### 7.1. How to check the Super Fund and employee details:

Go to the Lists menu and choose Superannuation Funds. The Superannuation Fund List window appears.

Superannuation Fund List

New Edit

Search:

Preferred Name for Fund	SPIN / USI	Fund Name
AMP Life	AMP0278AU	
ARF - Australian Retirement Fund	AET0100AU	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION
C+BUS - Construction and Building Unio...	CBU0100AU	CONSTRUCTION & BUILDING UNIONS SUPERAN
Health Super	HIP0100AU	HEALTH INDUSTRY PLAN
REST - Retail Employees Superannuato...	RES0103AU	REST EMPLOYER SPONSORED DIVISION
Spectrum Super	SMF0126AU	SPECTRUM SUPER

If there's a fund without a Fund Name listed, select the fund and click Edit. The Edit Superannuation Fund window appears.

Edit Superannuation Fund

New

Fund Name:

Fund SPIN / USI: AMP0278AU

Preferred Name for Fund: AMP Life

Employer Membership No:

Fund Phone Number:

Fund Website:

OK Cancel

Select a fund from the Fund Name list.

Repeat these steps for each super fund that doesn't have a Fund name listed

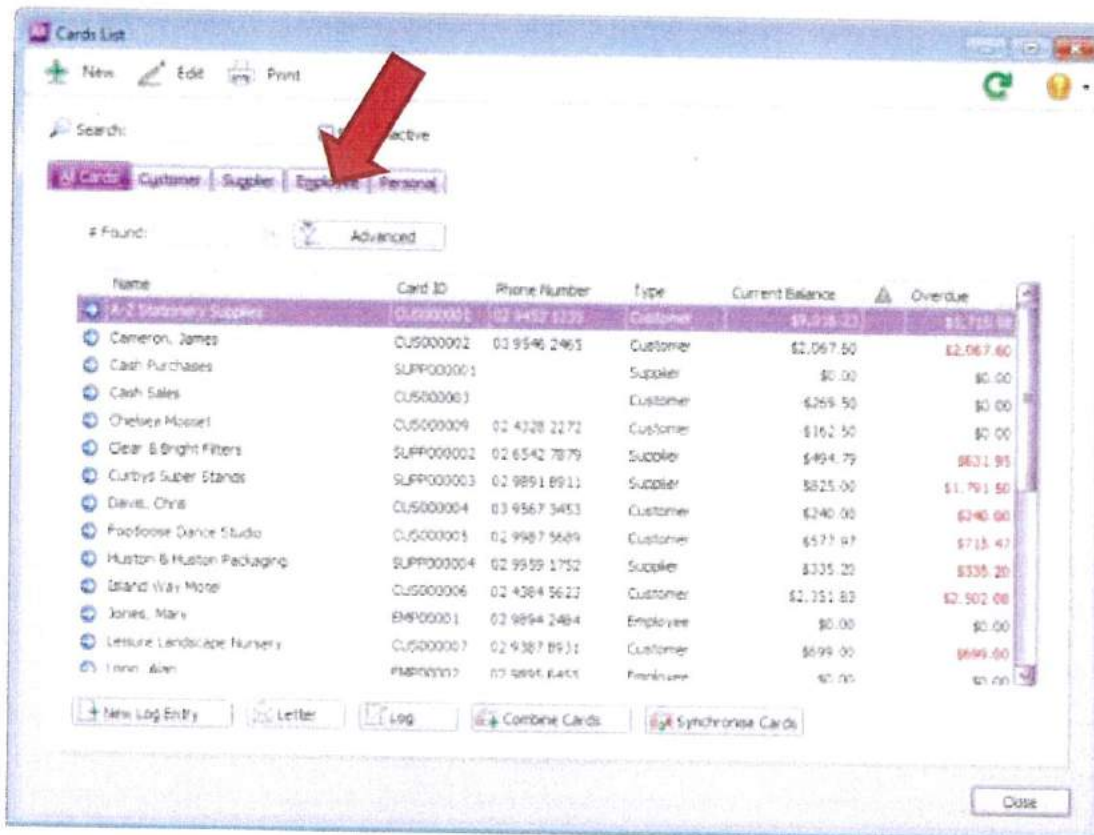
You will also need to fill in the Employer Membership Number. If you don't have it, you will need to contact the Super Fund to obtain it.

**Tip: if the Super Fund does not have an Employer Number to give you – simply enter 1234**

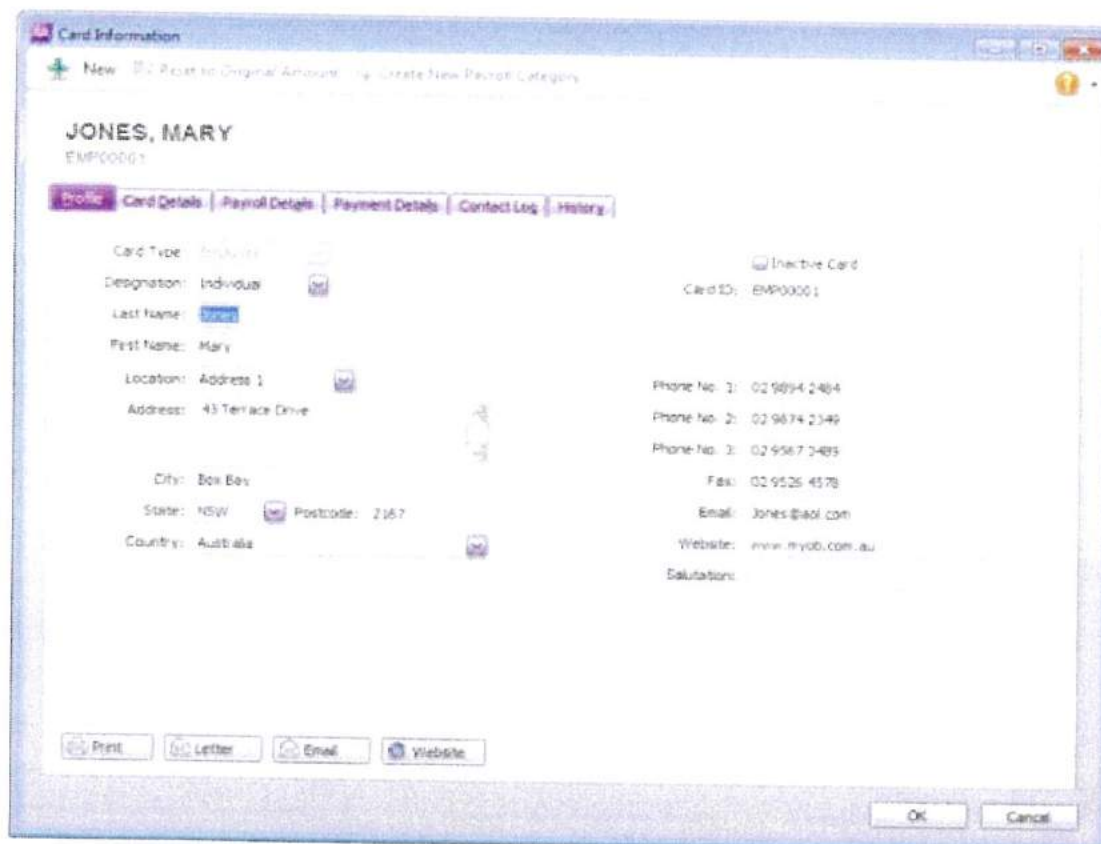
**To check the employee details:**

Go to the **Card File** command centre and click **Card List**. The **Cards List** window appears. You

can also click on the Employee Tab and all the employees will appear.



Select an employee from the list and click **Edit**. The **Card Information** window appears.





Select an employee from the list and click **Edit**. The card information window appears

The screenshot shows a software window titled "Card Information" for an employee named "JONES, MARY" with ID "EMP00001". The "Profile" tab is selected, showing fields for Card Type (Inactive Card), Designation (Individual), Last name (Jones), First name (Mary), Location (Address 1), Address (43 Terrace Drive), City (Box Bay), State (NSW), Postcode (2167), Country (Australia), Phone no. 1 (02 9894 2484), Phone no. 2 (02 9874 2349), Phone no. 3 (02 9567 3489), Fax (02 9526 4578), Email (Jones@adl.com), Website (www.rvsn.com.au), and Salutation. At the bottom, there are buttons for Print, Letter, Email, Website, OK, and Cancel.

In the **Profile** tab, select **Individual** from the Designation drop-down list

Make sure the following fields are also complete:

- Last Name
- First Name
- Address (including City, State, Postcode and Country)
- At least one phone number

In the **Payroll Details** Tab, make sure the following fields are complete:

- **Personal Details Section:** Date of birth and Gender
- **Superannuation Section:** Superannuation Fund with ASI/Spin number, Employee Membership Number, employer Membership Number, Super Fund ABN and telephone number
- **Taxes Section:** Tax File Number

Repeat these steps for each employee

## 7.2. Setting up the ATO Small Business Clearing House for Superannuation compliance

In MYOB - please make sure that you have selected the correct Super Fund for each employee and that each Super Fund has a Spin/USI number, ABN, Employer Membership Number, phone number and website. Please refer to Document 'Setting up Superannuation for SuperStream compliance'

Also make sure that the Employee Membership number is listed.

Before logging on to the SBCH website as shown below – make sure you have available:

- Parish ABN
- Parish BSB and Account Number

- Authorised contact details (Parish Priest/Administrator), parish phone number, parish email.
- ABN of each employee's Super Fund and Employee Membership number.
- Employee's name and address, DOB, Start date and TFN.
- There is the facility to fill in details for a second authoriser.
- You will be asked to select 5 security questions from the drop down list – and fill in the answers. questions and answers are copied and kept in a secure place as reference is made to these logon's and passwords.

Log on to the website as shown below:

<https://www.ato.gov.au/business/super-for-employers/paying-super-contributions/small-business-superannuation-clearing-house>

To register for the SBCH click on Register as shown by red arrow below:

The screenshot shows the 'Small Business Superannuation Clearing House' website. On the left is a navigation menu with the following items: 'Working out if you have to pay super', 'Setting up super', 'How much to pay', 'Paying super contributions', 'When to pay super', 'Where to pay super contributions', 'SuperStream', 'Small Business Superannuation Clearing House' (highlighted in blue), 'Claiming a tax deduction', and 'Miscellaneous and late'. On the right, there is introductory text about the clearing house. Two buttons are visible: 'Register for the clearing house' (with a red arrow pointing to it) and 'Log on to the clearing house' (with a blue arrow pointing to it).

Tick the 'I ACCEPT' box to accept the conditions of use.  
Fill in the Parish ABN Number and click on 'SUBMIT'

Then click 'continue'

A notice will come up saying:  
*'Your registration has been successful. You will receive an email with your User ID and a link to set-up your password shortly'.*

Click 'continue' and you will be taken back to the home page as shown above.

Once you receive the email as shown below:

**From:** SBSCHenquiries@SBSCH.gov.au  
**Sent:** Tuesday, 13 October 2015 11:17 AM  
**To:** [REDACTED]  
**Subject:** Registration for the Small Business Superannuation Clearing House [SEC=UNCLASSIFIED]

Dear [REDACTED],

Thank you for registering for the Australian Government's free Small Business Superannuation Clearing House (the Clearing House).

To access the Clearing House, you will need a user ID and password.

Your user ID is: [REDACTED]

Business Name: CATHOLIC PARISH OF [REDACTED]

To set-up your password, click [here](#) and follow the prompts. If the link does not work, please copy and paste the following link into your web browser

<https://sbsch.gov.au/page/activate/my/password/securePassword.jsf?token=QldcILHzzbV%2B71710077FAu9FFGK%2FasnWlDnLU17AWZZJlXrKQmC94u3NMx8NVwHFVivc%2B19nL%2BnnMX%2FqA%3D%3D>

Note: The above link expires after 7 days. If the account activation process is not completed within 7 days, the link will expire and you will be required to contact the Small Business Superannuation Clearing House to complete the registration process.

It's important that you keep your password secure to prevent unauthorised access.

For assistance, email [SBSCHenquiries@SBSCH.gov.au](mailto:SBSCHenquiries@SBSCH.gov.au) or call 1300 660 048.

Yours sincerely

Small Business Superannuation Clearing House Team

\*\*\*\*\* IMPORTANT: This e-mail is for the use of the intended recipient only and may contain information that is confidential, commercially valuable and/or subject to legal or parliamentary privilege. If you are not the intended recipient you are notified that any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the sender immediately and delete all electronic and hard copies of this transmission together with any attachments. Please consider the environment before printing this e-mail \*\*\*\*\*

Click on the 'here' in the email and set up your password.

If you are experiencing any difficulties or the email doesn't appear – call 1300 660 048 them know that you have not received the email.

To identify yourself they will ask you one of the 5 questions that you selected.

Once you have your Password – you can now log on using the user ID number and password. logon is shown by the blue arrow in the diagram on page 1.

Once logged in you will see the menu of the left side of your screen, you will need to:

- > Set up the Default Super which is Catholic Superannuation, ABN 30 006 169 286, Melbourne, VIC 3001. Phone 1300 655 002, [www.csf.com.au](http://www.csf.com.au)



- Verify the Employer details, then 'continue'
  - Add New Member: You will need to enter the ABN of the employee's super fund 'search' and then when the super fund comes up check and make sure super fund. Supply all relevant details for all the parish
  - Set up Employer bank details.
  - **Payments:** When you are ready to make a payment and you have processed the MYOB, click on 'Payments' and select the period which you are making payment.
  - 'Get Employees' and then fill in the amounts per employee as per your MYOB schedule.
  - Make sure that the total dollar/cent amount is exactly the same amount that you pay online. *"To allow payment of your instructions you must deposit the If the amount does not match the Clearing House will deposit into your nominated bank account"*
- 'If you make multiple payments within the same working day, the deposited totalled at the end of the day and matched to a contribution instruction.'

**NB:** please make sure that you use the parish ABN as the reference in the CDF online transaction.

**SBCH Banking details are:**

**EFT details:**

**BSB:** 092-100

**Account No:** please use the account number on the payment summary printout

**Account Name:** ATO Small Super Clearing House

**Payment Reference Field:** Please enter your ABN

The following day you can log back on and check in Payments – to make sure that your payment has been made.

## 8. Sick Leave, Long Service Leave, Annual Leave and Annual Leave Loading Entitlements

Parishes employing full-time or part-time staff will raise/maintain a provision on the Balance Sheet for the Non-Current Liability "Provision Employee Entitlements" in respect of:

- Holiday Leave Accrual
- Long Service Leave Accrual

To account for such entitlements, raise a General Journal entry for:

- Annual Leave Accrual – Debit (expense account 6-XXXX)
- Provision Employee Entitlements – Holiday Leave (Credit 2-XXXX)
- Long Service Leave Accrual – Debit (expense account 6-XXXX)
- Provision Employee Entitlements – Long Service Leave (Credit 2-XXXX)

It would be prudent therefore, for Parishes to begin providing for Long Service Leave entitlements from day one, so that when long service leave has to be paid, the Parish is not faced with a large, burdensome and an unbudgeted expense.

- Annual Leave Loading

The Modern Clerks Private Sector Award 2010 (MA000002) makes allowances for Annual Leave Loading (17.5%) for all classification levels of pay as well as above the award pay rates.

On termination of an employee, if that employee received annual leave loading during their employment, any outstanding leave as well as annual leave loading is to be paid out to the employee. If an employee was on an agreement or contract where annual leave loading was not paid regularly, then on termination only the outstanding annual leave would be paid.

Annual Leave Loading is not automatically paid for management and executive levels of pay.

## 9. Accounting Treatment for Land and Buildings

- Parish land will be brought to account (as a Non-Current Asset) on the Parish Balance Sheet.

Such land assets will include:

- Parish utilised land which will be recorded at the latest Valuer General (VG) valuation
- Parish investment properties (commercial and residential) are to be shown at the latest market valuation, the date of valuation is to be shown

- Parish utilised buildings are not to be brought to account on the Balance Sheet.
- All capital improvements e.g. renovations, constructions etc. are not to be brought to account on the Balance Sheet

*How to account for Parish Property in MYOB:*

If no properties are listed on the parish BS, create an account for each property for example: 1-1801 – (Name of Property, address and Valuer General Property number) 6 Ragdoll St, Manly VG 12345

*Do a Journal entry:*

DR 1-1801 6 Ragdoll St Manly \$2,000,000.00  
CR 3-8888 Retained Earnings \$2,000,000.00

## 10. Accounting Treatment for Other Assets

- Fixed assets purchased by the Parish that will not be sold in the future are not to be brought into account on the Balance Sheet. These assets will be written-off immediately as non-operating expenditure and, as such, not subject to depreciation

- Existing fixed assets (in the above category) on the Balance Sheet will be immediately written-off
- An Asset register will be maintained for all parish property and other non-saleable assets greater than \$2,000, including, but not limited to:
  - Property
  - Capital works
  - Furniture, Fixtures & Plant
  - Office Equipment

## 11. GST Coding Guidelines

GST tax codes include the following:

N-T - No tax (not reportable to ATO) – generally applies to:

All Inter-Church transactions (including CDF interest)

- Payroll (Wages & Superannuation Payable and related Expense A/C's)
- Suspense A/C
- Clearing A/C's
- Most Asset & Liability A/C's
- All employee expense benefits
- Seven Hills (Jesuits) etc.
- FRE – No GST (but is reportable to ATO)
  - Water, fresh food etc.
  - Some Telstra services
  - ABN supplied, but entity not registered for GST
- GST – where valid Tax Invoice is present (including re-imburements)
- GCA – GST on Capital purchases
- INP – non-CDF bank interest

Note that GST on Divisional Security is treated as follows:

- 50% - Parish claims GST
- 50% - FRE – taken up by Clergy Board

Where no ABN is provided the Parish requires a "Statement by Supplier" for every supply.