

**HOLY TRINITY CATHOLIC CHURCH, MONT BELVIEU, TEXAS**  
**PARISH FINANCIAL POLICIES AND PROCEDURES**  
**FOR PARISH MINISTRY LEADERS/VOLUNTEERS**

**General**

Your parish gratefully acknowledges the gracious contribution of your time and talent in support of your parish. As with any organization, we have certain rules and regulations that allow us to adequately safeguard parishioners' assets and insure proper internal controls over cash receipts and disbursements. In the following pages of this document, we provide an overview of financial policies and procedures as they relate to parish ministry leaders and volunteers. You will find links to all required forms and any policies that were referenced in the Appendix of this document.

This document is meant to be an easily accessible summary of the most often used procedures. It is built from the Temporalities Manual of the Diocese of Beaumont, which is a thorough tool that describes in detail the all procedures related to "temporal goods" which is defined as referring to its real property, personal property, and other possessions. Because this document is meant to be a user-friendly summary, it must be noted that at any time there is a conflict between this document and the Temporalities Manual, the Temporalities Manual shall govern.

The parish operates in a financial fiscal year beginning on July 1 and ending on June 30 of the following year. Budgets are prepared by the bookkeeper with the Finance Council, approved for recommendation to the Pastor by the Parish Council and approved by the Pastor for each fiscal year prior to the beginning of each year. The forms included in this document are parish tools created to support the requirements of federal and state authorities, and of the Diocese of Beaumont. All policies and procedures included in this document are intended to strengthen the mission of our Holy Trinity parish community.

**Parish Ministries and Budget Owners**

Each ministry/parish program has been assigned a budget owner who is responsible for understanding his or her allotted budget and for understanding throughout the fiscal year their current balance versus budget. Any financial commitment on behalf of the parish should be pre-approved in writing by the appropriate parish staff member (usually the Pastor, however he can delegate as appropriate), including purchase orders, invoices, contracts, etc. In addition, all fundraising events or projects must be in accordance with fundraising guidelines in this document. Any potential exception to the guidelines laid out in this document should be obtained from the Pastor in advance.

**Solicitation of Donations and Fundraising**

Any individual or group using the name of Holy Trinity Catholic Church to raise funds or collect donations of any value (either cash or non-cash) for any cause should review and become familiar with the Fundraising Policy below. Further, a completed Fundraising Request Form, linked in this document, must be submitted to the Parish Finance Council for approval preferably before the beginning of the Parish fiscal year (July 1, so that it can be included in annual budget), but at latest must be submitted 6 weeks before the event is to be scheduled. All Fundraising Request Forms must be completely filled out to include the purpose of the event, and the financial goal of the fundraising effort. In addition, you must provide how this fundraiser fits the mission of Holy Trinity Parish and whether a Holy Trinity Facility will be utilized. When a request is denied, it may be appealed to the Pastor.

Before soliciting local merchants and businesses for donations, each individual or group should contact the bookkeeper ([hdaniels@dobcentral.com](mailto:hdaniels@dobcentral.com)) to obtain a letter of identification that states that you represent Holy Trinity Catholic Church and outlines the purpose of the request. Documentation of any goods or funds received must be turned in to the attention of the bookkeeper as outlined below under Revenues and Cash Handling. Official acknowledgement (example, tax documents) of any donations received will be handled by the parish bookkeeper. (Your personal note of thanks to a donor is always appropriate; however, you should not include a dollar value for any non-cash contribution.)

A Fundraiser is defined as an effort to sell a product, provide a service, or solicit donations of cash or in-kind donations. Included are requests for cash or cash equivalents (stock, gift certificates, etc.), in-kind-contributions, raffles, and sale of goods.

- These include any off-site locations where the purpose is to obtain additional funding for the organization (i.e. restaurants or other places of business donating proceeds from sales to Holy Trinity ministries).

Guidelines are important because of the large volume of activities in both the church and the local community. Further, guidelines will help to ensure a consistent and fair procedure for approving all fundraising activities and ensure that all receipts are handled and accounted for by following internal financial controls and Diocesan guidelines. Guidelines will help to:

- Encourage future donations.
- Control the number of fundraising events/requests.
- Reduce conflict in scheduling.
- Prevent over-solicitation of parishioners.
- Encourage long-range planning for all ministries.
- Ensure that the purpose and outcome are transparent.
- Promote an organized fundraising environment.
- Coordinate fundraising events within the Liturgical Year.
- Establish the relationship of trust between donor and fundraiser:
- Funds collected be used for their intended purposes.
- Funds collected are not absorbed by excessive fund-raising costs.
- Inform Donors regarding the use of donated funds and assure that any restrictions on the use of the funds by the donor will be honored.
- Fundraiser must address the essential needs of the Parish and/or represent the identity and mission of the parish, (i.e., outreach).

The following guidelines constitute the Fundraising Policy:

1. Ministries can host two fundraising events after weekend Masses per fiscal year. They can also host additional fundraising events so long as they do not occur after weekend Masses. (Example: A virtual fundraising that requires parishioners to pick up their pre-ordered items in the courtyard on a weekday is acceptable.)
2. Fundraising requests must be submitted for review by Parish Finance Council at least six weeks prior to the proposed start date. Efforts may not begin until you are contacted and advised of approval.
3. To concentrate on liturgical and eucharistic practices, certain days will be exempt from in person fundraising:
  - Palm Sunday
  - Easter Sunday/Holy Week
  - Christmas Eve
  - Christmas Day
  - Sacramental weekends – Confirmation, 1st Communion, etc.

- All other Holy Days
  - Appeal for Catholic Ministries pledge drive in the months of January and February will take precedent over fundraising requests
4. All contracts must be signed by the Pastor of the parish.
  5. All fundraisers will be conducted in such a manner as to maintain confidentiality, and where required, meet the requirements under the IRS code for charitable contributions.
  6. Permission must be obtained for the distribution of alcoholic beverages and raffles. The Business Manager/Bookkeeper will determine if a liquor license/permit will be needed. Refer to Diocesan Temporalities Manual on the distribution of alcohol at events.
  7. Raffles must follow the Texas Charitable Raffle Enabling Act (“CREA”) and Diocesan policies. All appropriate federal and state forms will be filed by the Bookkeeper in the Parish office.
  8. The Diocesan Temporalities Manual is the final reference.

The following gives further detail about the Process associated with the Policy above:

1. Ideally fundraising events (including recurring events) need to be applied for at the beginning of each fiscal year during the budget preparation (March 31 – May 15).
2. Holy Trinity Committees/Organizations must submit a completed Fundraising Request Form to the Parish Finance Council for approval before the beginning of the Parish fiscal year (July 1st) or 6 weeks before the event will be scheduled.
3. Fundraising Request Form must be completely filled out to include:
  - Specifics about the purpose of the event, the goal, and what funds will be used for.
  - How does this fundraiser fit the mission of Holy Trinity Parish?
  - Will a Holy Trinity Facility be utilized?
4. A calendar of fundraising will be kept and updated frequently by the parish secretary for all events combined.
5. The Finance Council will review and determine which requests are approved. Denial of request decisions may be appealed to the Pastor.
6. All events must have a start time/date and end time/date.

Guidelines for the Approval Process:

1. The approval process will be weighted on the following:
  - The mission of Parish; how the fundraiser furthers the mission of the parish and its ministries.
  - Need-based: do the organizations/groups need funds/donations to operate.
  - First come, first serve.
2. Preference will be given to previous events that have been proven successful; i.e., Mardi Gras
3. To allow room for all requests and to avoid over taxing the parishioners and the community, it is asked that groups/organizations not exceed two in person fundraisers per year.
4. All fundraising activities are contingent upon all operational needs of the parish being met.

## **Revenues**

All cash and/or check receipts received must be submitted to the bookkeeper for deposit within 5 business days of their receipt. The Deposit Form, linked in this document must be completed and submitted with any cash or checks turned over to the bookkeeper for deposit. This Deposit Form is linked at the end of this document. At least one signature is required as verification of the amounts listed on the form. (Checks should always be made out to “Holy Trinity Catholic Church.”) The Deposit Form has a description area to identify the source or purpose of the money for deposit and an account number which ensures funds are directed to the correct department—both must be filled out.

## **Cash Handling**

Because of its importance, it shall be noted again that in the case of any doubt, ministry leaders should reference the Temporalities Manual of the Diocese of Beaumont. However, here are some of the more often used and more important things to remember with respect to cash handling.

1. Use of physical paper receipts is strongly encouraged for all cash receipts. The preferred method is a receipt book with pre-numbered pages and a 3-page carbon copy system (one receipt for giver, one for receiver and one to keep in the book).
2. Signatures on all the required forms and receipts are important so that we can all have self-accountability and continued trust in one another to be strong stewards of our Holy Trinity's assets.
3. The Parish can offer locked money boxes. Please contact the Bookkeeper for additional information.
4. Any cash collected should be stored in a highly secure place while in your possession prior to deposit. You are responsible for any of Holy Trinity's cash in your possession at all times.
5. Time is of the essence: it is imperative that all materials used for purposes of collecting funds raised must be turned into the bookkeeper within 5 business days consistent with guidelines in the Revenues section above. These materials include but are not limited to: cash collected, receipt books, any loaned equipment and appropriate forms.

## **Expenditures**

As stated above, expenditures necessary for a volunteer or group's ministry function must be 1) included in the fiscal budget and 2) must receive pre-approval by bookkeeper or amounts greater than \$250 before Holy Trinity Catholic Church will make payment. The Purchase Approval Form facilitates #2 above, and a link to this form can be found in the Appendix.

The bookkeeper will require these documents, as applicable:

1. For payment directly to third party vendors: Purchase Approval Form linked in this document with appropriate parish staff authorization signature and original invoice,
2. For reimbursement for out-of-pocket, pre-approved expenses: Purchase Approval Form linked in this document, with original receipts providing proof of payment attached (copies of receipts are not acceptable).
3. Packing slips with verification of receipt of merchandise, if applicable.

If a vendor is available on the approved vendor list ([link here](#), maintained by diocese), the approved vendor shall always be chosen unless an exception is obtained by the Pastor. In every case, spending above \$500 at least 3 vendor quotes must be obtained. It is the expectation that the least expensive vendor be chosen unless a valid reason is given for choosing otherwise, with validity to be determined by the Pastor.

As an individual volunteer or organization, you are expected to identify necessary expenditures as they arise, ensure they fit within the allotted budget, seek approval using the correct forms before purchases are made or orders placed, then submit the approved Purchase Order to the bookkeeper. (Please note that purchases of \$250 and over must receive pre-approval from the bookkeeper.)

Complete the Purchase Approval Form, linked in this document, in its entirety. At the bottom of the form, you must sign and date the "requested by..." and have the bookkeeper sign and date the "Authorized Signature of Approval" box. If approved, this form shall be kept by the requestor, and after purchase, the requestor attaches the appropriate receipts. Within 5 business days of purchase, the form

and receipts must be turned in to the bookkeeper to ensure timely updates of the department's fund balance.

It is the preferred procedure that Holy Trinity Catholic Church provides direct payment to vendors for approved expenditures, rather than reimbursing a purchase made by you. The former method allows the parish to request reimbursement for the sales tax associated with every purchase. (Please circle the expected method of payment on the Purchase Approval Form.) Payment will be handled as follows:

- A check request to a merchant, vendor or supplier, or
- An original invoice with a known vendor or supplier, or
- A credit card purchase made by authorized users, or
- A charge purchase on a vendor revolving credit account that the parish maintains.

A copy of all packing slips or receiving documents should be signed and dated with verification that merchandise has been received and forwarded to the bookkeeper within 5 business days. Ordered merchandise can either be sent directly to the church or to the address of the purchaser, but invoices, receipts and packing slips must be turned in per the deadlines noted in this procedure.

### **Online Payment Processing**

The only approved online payment process is Vanco, no exceptions. Paypal, CashApp, Venmo or any other cash sharing method is strictly prohibited.

### **Current Policy for Ministry Expenditures**

This set of policies and procedures was developed by the Holy Trinity Finance Council and approved by Father Khahn Ho and communicated in a memo dated September xx, 2023 from Heather Daniels, Bookkeeper to all Holy Trinity employees and ministry leaders and remains in effect until further notice.

## **APPENDIX A**

### **Referenced Forms and Policies**

These links are accessible to everyone on htcc-mb.org

Fundraising Request Form

Deposit Form

Purchase Approval Form

Temporalities Manual of the Diocese of Beaumont: [Resources - Diocese of Beaumont - Beaumont, TX  
\(dioceseofbmt.org\)](https://dioceseofbmt.org/Resources-Diocese-of-Beaumont-Beaumont-TX)