

**ST. MATTHEW CATHOLIC CHURCH**  
**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 parishioner's assets and insure proper internal controls over cash receipts and disbursements. In the following pages of this Finance section of your Parish Handbook, we provide an overview of financial policies and procedures as they relate to parish ministry leaders and volunteers. You will find copies of required forms at the end of this section.

The parish operates on a financial fiscal year beginning on July 1 and ending on June 30. Budgets are prepared by the business office, approved for recommendation to the Pastor by the Parish Finance Council and approved by the Pastor for each fiscal year prior to the beginning of each year. The forms included at the end of this section are parish tools created to support the requirements of federal and state authorities, and of the Diocese of Charlotte.

**Financial Policies and Procedures for Ministries/Parish Programs**

Each ministry/parish program has been assigned to and is responsible to a parish staff member. If you are unsure who your assigned staff member is, please call the parish Coordinator of Volunteers (Pat White, 704-543-7677 ext. 1039). ***Any financial commitment on behalf of the parish should be pre-approved in writing by your assigned parish staff member, including purchase orders, invoices, contracts, etc.*** In addition, all fundraising events or projects should be submitted in writing for approval by the Chief Financial Officer by the staff member. Any potential exception to this policy should be obtained from the Chief Financial Officer in advance.

**Solicitation of Donations/Fundraising**

Any individual or group using the name of St. Matthew Catholic Church in an effort to raise funds for any cause should fill out a Fundraising Event Application Form (Appendix A). This form should be turned in to your assigned parish staff member in advance for approval by the Chief Financial Officer before any fundraising commences.

Before soliciting local merchants and businesses for donations, each individual or group should contact the Chief Financial Officer to obtain a letter of identification that states that you represent St. Matthew 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 Chief Financial Officer as outlined below under Revenues. Official acknowledgement of any donations received will be handled by the parish Business Office. (Your personal note of thanks to a donor is always appropriate; however, you should not include a dollar value for any non-cash contribution.)

### **Revenues**

*All cash and/or check receipts received must be submitted to the Business Office for deposit within 5 days of their receipt.* The Cash Receipts Journal (Appendix B) must be completed and submitted with any cash or checks turned over to the Business Office for deposit. At least one signature is required as verification of the amounts listed on the form. (Checks should always be made out to “St. Matthew Catholic Church.”) The Cash Receipts Journal has a description area to identify the source or purpose of the money for deposit.

Donations of goods or merchandise must be identified in writing to the Chief Financial Officer. The Business Office will handle all acknowledgement letters.

### **Expenditures**

As stated above, *expenditures necessary for a volunteer or group’s ministry function must be pre-approved by your assigned parish staff member (and by the Chief Financial Officer for amounts > \$500) before St. Matthew Catholic Church will make payment.*

The parish staff member will require these documents, as applicable:

1. **For payment directly to third party vendors:** Purchase Order/Request Form (Appendix C) with appropriate parish staff authorization signature and original invoice,
2. **For reimbursement for out-of-pocket, pre-approved expenses:** Reimbursement/Check Request (Appendix D), with **original** receipts providing proof of payment attached (copies of receipts are not acceptable), and
3. Packing slips with verification of receipt of merchandise, if applicable.

As an individual volunteer or organization, you are expected to identify necessary expenditures as they arise, seek approval from your assigned staff member (using the enclosed Purchase Order/Request Form) before purchases are made or orders placed, then submit the approved Purchase Order to the supervisor or manager. (Please note, that purchases of \$500.00 and over must receive pre-approval of the Chief Financial Officer by your assigned staff member.)

Complete the Purchase Order/Request Form (Appendix C) with a vendor/business name, mailing address, city, state, zip code, and business telephone number. Identify the item, cost (or estimate), use or purpose of the item, and the ministry or committee to which the purchase applies. At the bottom of the form, you must sign and date the “requested by...” and have your assigned staff member sign and date the “approved by...”, and turn in at the Parish Office to the attention of the Chief Financial Officer.

**It is preferred procedure that St. Matthew 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 Order/Request form.) Payment will be handled as follows:

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

When an individual or group makes approved purchases out-of-pocket, he/she must complete a Reimbursement/Check Request Form (Appendix D) with **original** receipts attached (copies of receipts are not acceptable).

A copy of all packing slips or receiving documents should be signed and dated with verification that merchandise has been received, and forwarded to your assigned supervisor or manager promptly. (All merchandise ordered should be shipped directly to the church – not to your home address.)

Note: Some vendors enclose their invoice with the merchandise. It is your responsibility to turn that invoice over to the Business Office promptly.

You may reproduce the following forms as needed. The Parish Business Office is responsible for any revisions.

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

The following policy was approved by Monsignor McSweeney and communicated in a memo dated November 25, 2008 from Jane Balbirnie, Chief Financial Officer to all St. Matthew employees and ministry leaders and remains in effect until further notice (see Appendix E):

“In an effort to reduce expenses and to be sensitive to the challenging economic environment of our parishioners and our community at large, St. Matthew Catholic Church has adopted an attitude of “conscious frugality” in our everyday operations. I would ask the ministry leaders of St. Matthew to also adopt this attitude. We can all participate and contribute, as we renew our commitment to serve as good stewards of the sacrificial gifts of our parishioners. Whether in the use of office supplies or in the commitment of parish funds in the ministries you lead, I encourage you to stretch the sacrificial giving of our parishioners during these difficult economic times.

In that regard, we are asking that ***meetings of your ministries not be accompanied by refreshments or nonessential expenses for which you are requesting reimbursement.*** Exceptions to this policy should be rare and must be presented to the Business Office for advance approval. ***Additionally, any decisions to commit the funds of the parish in excess of \$500 must also be submitted to the Business Office for approval prior to committing such funds.*** Expenditures presented without the necessary prior approval will not be paid.

I am confident that together we can be sensitive to our parishioners and good stewards of the funds entrusted to us. Should you have any questions about this policy change, please contact me at (704) 543-7677 ext. 1046. Thank you in advance for your cooperation in this very important endeavor and God bless the work of your St. Matthew ministry.”