

UNITED METHODIST WOMEN HANDBOOK

2021–2024

FUNDING THE MISSION: FINANCE POLICIES AND DIRECTIONS

OF UNITED METHODIST WOMEN

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FUNDING THE MISSION: FINANCE POLICIES AND DIRECTIONS

A POLICY STATEMENT ON GIVING OF UNITED METHODIST WOMEN NATIONAL OFFICE

Adopted by the United Methodist Women National Office, April 1996.

BIBLICAL BACKGROUND FOR GIVING

For 150 years, members of United Methodist Women have taken the risk of being in the middle of mission action. They have joined the ministry of Jesus in God's mission, like the women in Luke 8:1-3:

Soon afterwards he went on through cities and villages, proclaiming and bringing the good news of the kingdom of God. The twelve were with him, as well as some women who had been cured of evil spirits and infirmities: Mary, called Magdalene, from whom seven demons had gone out, and Joanna, the wife of Herod's steward Chuza, and Susanna, and many others, who provided for them out of their resources.

As an organization, United Methodist Women has not merely sent money from a distance. Members have been active in ministry with Jesus; they have understood giving as an expression of God's grace. Their faith has led them to follow the gospel and to support the mission and ministry of Jesus.

United Methodist Women has taken very seriously the ethical mandate summarized in Micah 6:8: "He has told you, O mortal, what is good; and what does the Lord require of you but to do justice, and to love kindness, and to walk humbly with your God?" God is a God of justice, the One who loves the poor and hears the cries of the oppressed, the One who protects the victim and welcomes the stranger. It is God's will that all people share in the feast of God. And by God's grace, all shall.

Women, children and youth are most often the ones who are left out of God's feast. Too often they are the poorest of the poor. They are systematically marginalized without access to education, health care and decision-making. The barriers of discrimination around sex, class and race make our efforts for a just world extremely difficult.

All resources, natural and financial, are from God, and it is the responsibility of people of faith to see that these resources are made available to meet the needs of all, especially those who do not now share in God's feast.

While giving and receiving are equally blessed, United Methodist Women believes that accountability is required of both the giver and the receiver. Decisions about budgets and giving are based on a strong belief in mission education, leadership development and the centrality of the needs of women, children and youth.

THE PROGRAM IS MISSION

The total program of United Methodist Women, carried out by the United Methodist Women National Office, is mission—mission that affirms the wholeness of the gospel and our commitment to proclaiming that gospel in its many forms. Our mission is both personal and corporate.

To fulfill this mission the national office has been involved throughout its history with direct services and advocacy for justice. These services include schools, hospitals, community centers and residential child care, among others. The national office continues to fund National Mission Institutions and international partners in 40 countries.

At the local, district and conference levels of United Methodist Women, the total program advances the work of mission with women, children and youth on behalf of The United Methodist Church. Spiritual growth, mission education and social involvement have historically been part of United Methodist Women's mission work.

Though the mission is varied, the financial costs differ, and the persons involved are many, our commitment is to the gospel of Jesus Christ and the mission it demands of us. Like the women in Luke 8 who traveled with Jesus and provided resources, United Methodist Women members are called by God to be in mission by proclaiming the good news of Jesus Christ and by sharing God's gifts.

GIVING BY UNITED METHODIST WOMEN

MEMBERSHIP AND GIVING

Membership in United Methodist Women is voluntary and based on each individual woman's commitment to the Purpose of the organization. For most members, making a pledge to her group's Pledge to Mission, whether local or district, is a way of supporting the organization and expressing her commitment to mission. However, a pledge or financial gift is not a prerequisite for membership. It is member giving, however, that funds the total mission of United Methodist Women.

AUTHORITY TO SECURE FUNDS

Paragraph 256, Section 5, Article 6 of *The Book of Discipline of The United Methodist Church 2016*, gives instructions and authority for United Methodist Women to secure funds for mission with women, children and youth:

- a. The organized unit of United Methodist Women shall secure funds for the fulfillment of its Purpose.
- b. All funds secured by the unit of United Methodist Women belong to the organization and shall be disbursed only in accordance with its constitution and by its order.
- c. The total budget secured and administered by the organized unit in the local church shall include (1) pledges and other money for the program and responsibilities of the national office to be directed through regular channels of finance of United Methodist Women and (2) funds to be used in mission locally, which shall include amounts for administration and membership development.
- d. The organized unit in the local church shall make an annual pledge to the total budget of the district or conference organization of United Methodist Women.
- e. All Mission Giving funds channeled to the United Methodist Women National Office shall be appropriated by the board of directors, elected from the membership.

CHANNELS OF GIVING

United Methodist Women's funds are sent to the national office listed as either Mission Giving or Supplementary Giving. All gifts are to be sent by local or district treasurers through district and conference treasurers to the national office for use in the collective mission work of United Methodist Women in the United States and around the world.

Mission Giving

Mission Giving is mission money used for any part of our mission work. It is Mission Giving for the total program of the organization. These funds are budgeted and spent for the collective mission of United Methodist Women by the national office.

Mission Giving provides funds to which all mission programs have access and equalizes the financial burden for local areas, no matter how many mission projects are in that vicinity. Mission Giving makes it possible for new, experimental areas of mission to be explored and to respond to emergencies. Mission Giving creates an approach to mission education that emphasizes the entire mission program and uses specific projects simply as illustrations. Mission Giving means that every child in every mission institution has care and attention rather than individual children being singled out for sponsorship by a donor.

Mission Giving supports conference and district events for United Methodist Women such as retreats, days apart, Mission U, annual meetings and officer training events. Mission Giving helps United Methodist Women continue to be a strong organization, advocating for and serving the needs of women, children and youth.

Mission Giving funds are the source of the budget. The elected members (or directors) of the national board of directors are responsible for deciding how this money should be spent each year for ongoing programs of the United Methodist Women National Office and for U.S. and international mission projects.

The first and most important financial responsibility of United Methodist Women is basic support of all mission programs through Mission Giving.

There are Five Channels of Mission Giving:

1. Pledge to Mission:

- An individual Pledge to Mission is the amount each member decides is her share of the local or district total budget.
- A local group Pledge to Mission is the portion of the group's budget that it sets as a goal to send through district and conference treasurers to the national office.
- A district Pledge to Mission includes all Mission Giving funds to be sent to the national office from local or district groups or any source, including all funds received for Special Mission Recognitions, Gifts to Mission, Gifts in Memory and the World Thank Offering.
- A conference Pledge to Mission is the total amount of Mission Giving funds sent from the conference to the United Methodist Women National Office. It does not include the funds kept in the conference for administration and membership development expenses.

The local or district group is responsible for agreeing on the amount of its Pledge to Mission each year. Districts and conferences are also responsible for setting their Pledge to Mission amounts.

2. Special Mission Recognition: An individual or local unit or district can honor a special person for any amount shown in the following list. A certificate and a gold lapel pin are provided for the honoree.

- \$40 Special Mission Recognition: Small gold oval pin with a cross (basic pin), white certificate.
- \$60 Special Mission Recognition: Basic pin set with small sapphire, gold certificate.
- \$100 Special Mission Recognition: Basic pin set with small pearl, blue certificate.
- \$200 Special Mission Recognition: Basic pin set with small emerald, green certificate.
- \$500 Special Mission Recognition: Basic pin set with small ruby, pink certificate.
- \$1,000 Special Mission Recognition: Basic pin set with small diamond, yellow certificate.
- \$2,000 Special Mission Recognition: Basic pin set with two small diamonds, linen certificate.

Special Mission Recognition certificates and pins are ordered by the local or district group's treasurer through the district treasurer using the spaces provided on the Treasurer's Remittance Form. The district treasurer sends the order to the conference treasurer, who sends it to the United Methodist Women National Office. The Special Mission Recognition is sent from the national office to the honoree or to the person whose name and address were given on the original order.

3. Gift to Mission: A gift of \$5 or more for mission is sent in honor of any person. A card is sent by the donor (an individual or the local group) to the honoree to commemorate a variety of occasions from birthdays to recognition of mission service. Christmas cards in five designs are

available in packets of five for \$25. The order is placed by the local or district treasurer through the district treasurer, using the spaces provided on the Treasurer's Remittance Form and Gift to Mission order form. The district treasurer sends the card(s) requested to the local or district group's treasurer. A district treasurer may order cards directly from United Methodist Women Mission Resources (paying postage only) on a revolving order so that she can fill orders in a timely manner. Remittance is made through regular channels to the conference treasurer. Cards may be available at district and conference events.

4. **Gift in Memory:** A gift (minimum of \$5) is made in memory of a member of the group or a friend. Gift acknowledgment cards are available free (except for postage) in packages of 10 from United Methodist Women Mission Resources and can be ordered at any time and kept on hand for future need. When a Gift in Memory is made, the donor gives her gift amount to the local or district group's treasurer along with the tear-off portion of the card and sends the card to the family of the deceased.
5. **World Thank Offering:** Spontaneous, additional gifts are given out of gratitude for God's abundance and in celebration of the joys of life. Individuals or families collect such gifts in special boxes or labeled containers (see the World Thank Offering Web page for the appropriate resources: unitedmethodistwomen/worldthank). Gifts are brought together in the unit once a year, usually with a special service of thanksgiving. A service is available each year in United Methodist Women's Program Book and on the website.

Supplementary Giving

United Methodist Women members may also give supplemental gifts to scholarships, National Mission Institutions, international projects, the Deaconess and Home Missioner Program, Regional Missionaries and social justice priority areas. United Methodist Women members also have additional ways to give directly to a specific purpose.

1. **Designated Gifts** may be directed to any program or project that receives United Methodist Women funds. This includes National Mission Institutions and international partners in 40 countries, and special gifts for current United Methodist Women areas of focus such as the Interrupt the School-to-Prison Pipeline and Just Energy for All campaigns. (See project list on the United Methodist Women website.)
2. **A Call to Prayer and Self-Denial** is an annual observance that gives local and district groups a chance to study and reflect on a particular theme each year and to designate funds for ministries related to that theme.
3. **A Brighter Future for Children and Youth** supports programs that support and advocate for children and youth.

- 4. The Assembly Offering** is designated every four years for an emphasis related to the mission of United Methodist Women's Assembly. Additional offering is accepted during Assembly and through the year.

Other Opportunities for Giving

Bequests

Bequests are gifts made through a will or other legal document for the purposes of supporting the mission work of United Methodist Women. Bequests may be Supplementary (designated) or Mission Giving (undesignated) for general purposes, or for a specified country or project, or an identified area of focus, such as education.

Planned Gifts

A planned gift can be made during the donor's lifetime or upon their death as part of their estate, with funds designated by the donor to United Methodist Women. Planned gifts can be made from proceeds from the donor's will, life insurance policy, sale proceeds from personal property, retirement fund, or a charitable trust. *The 1869 Society*, honoring the founding year of United Methodist Women, was established for members who designate their estate gifts to United Methodist Women and, in particular, to The Legacy Fund Endowment.

The Legacy Fund Endowment

The Legacy Fund Endowment was established in 2014 as a permanently invested endowment to be a source of income for United Methodist Women in perpetuity.

The Legacy Fund Endowment is money for the future of United Methodist Women. Proceeds from the invested funds will underwrite future core expenses of the organization so that even more money can be directed annually to support and grow vital mission work nationally and internationally.

The Legacy Fund ensures that future generations of women are connected to the mission-focused work of United Methodist Women in the years and decades to come. We continue to fundraise, promote and grow the fund to reach and surpass our \$60 million goal by securing major gifts, *The 1869 Society* Planned Gifts, monthly Legacy Builder pledges and gifts to the Every Member Campaign.

KEEPING THE CHANNELS STRAIGHT

As individual local church members, women contribute to World Service through their local church tithes and offerings. These funds help church tithes and offerings support all the general program agencies of The United Methodist Church through apportionments.

Members of United Methodist Women give to Pledge to Mission and other Mission Giving funds that are part of the five channels of giving, which are used for mission with a focus on women,

children and youth through the national office, except for administration and membership development funds kept at the district and conference levels.

United Methodist Women funds should not be given to the local church to help with apportionment for World Service Funds or facility and equipment needs in the local church. United Methodist Women members in the local church have already contributed to these needs through their tithes and offerings.

United Methodist Women members have long been proud to support the specific ministries with women, children and youth that are funded only through their giving to United Methodist Women's five channels of giving.

UNITED METHODIST WOMEN NATIONAL OFFICE PROGRAMS

The United Methodist Women National Office provides programs, staff and resources to local, district and conference United Methodist Women.

These resources come in the form of:

- Providing ways for United Methodist Women to be in mission nationally and internationally.
- Offering leadership training events, such as Leadership Development Days and Mission u.
- Providing special seminars on women's concerns and social and economic justice issues.
- Advocating for the oppressed and dispossessed with special attention to the needs of women and children.
- Connecting with ecumenical groups such as Church Women United, World Day of Prayer and the World Federation of Methodist and Uniting Church Women.
- Continuing the commitment to retired missionaries and deaconesses.
- Supplying print and media resources to enhance Christian faith and mission education.

National Ministries with Women, Children and Youth

United Methodist Women members share in mission in the United States, including Puerto Rico.

Many United Methodist Women members pray for, know about, volunteer and collect supplies for mission institutions that work with women, children and teens. The programs of National Mission Institutions are community centers, residential child care facilities, schools, student mission leadership development at historically black colleges, and women's residences. These mission institutions are engaged in:

- Empowering women for employment and single parenthood.
- Offering parenting classes.
- Preventing gang violence.
- Providing food for the hungry.
- Caring for young children and the elderly.

- Changing unjust conditions in neighborhoods.
- Creating economic opportunities for the disenfranchised.
- Helping those with special needs to reach their full potential

International Ministries with Women, Children and Youth

United Methodist Women members share in mission with Methodist, United Methodist and ecumenical churches, ecumenical Christian organizations, colleges and universities around the globe and grassroots women's programs and projects that share the same priorities as United Methodist Women.

The international mission programs are with women in churches, in schools and universities who are refugees, mothers, heads of families, imprisoned, food insecure, living in or recovering from violence, protecting their daughters from violence, living with HIV/AIDS and women who are foreign domestic migrant workers. The programs are also with children and youth who are hungry, married off and pregnant too young, children with special education needs and refugees in school or on the streets with no job prospects.

These international program are engaged in:

- Leadership development for women in the church, health care professions, parenthood, and developing ministry in their communities and countries.
- Spiritual growth that affirms God's equal love for women and girls as well as the development of faith in children through well-designed Christian education materials.
- Education for bachelor's and graduate degrees, internships post-graduation, scholarships for refugee and other vulnerable children with no access to primary or secondary education, high school education for adults who could not complete school, job readiness, women's rights in situations of violence and literacy training.
- Health care and access to services for mothers and children under five, access to HIV/AIDS medication for women living with HIV/AIDS, hospice support to cancer patients, trauma healing after disasters, torture during war or violence targeted to women, first aid training for rural mothers and programs that address early marriage and teen pregnancy.
- Addressing economic inequity through vocational and other income-generating job skills, agricultural skills that lead to food security or sovereignty, cooperative small enterprise support for micro businesses, advocating for migrant rights that keep women migrants employed, as well as peace and reconciliation dialogues that bring together opposing groups of women.

LOCAL FINANCES

The information in this section refers to any of the organizational groups at the local level. A local organization of United Methodist Women may organize in one of three ways:

- Local church-based group.
- Charge/cluster group.
- District group.

TODAY'S FINANCIAL LANDSCAPE

Even in a church environment there are certain business aspects that need to be recognized and dealt with properly. As we accept gifts to mission, we must make sure that they go to the purpose for which they were intended. This is one reason an audit or review each year is important. We need to be able to prove that the money was handled the way the donor wished and that the donor can get a record of donations to submit with their tax return to the Internal Revenue Service (IRS). Giving donors of \$250 or more in a year a giving statement at the end of the year is important.

In addition, banks require more paperwork to prove that the money being deposited is from and for the organization that opened the account. They require that a tax identification number or employer identification number (EIN) be used any time a bank account is open. If the organization is exempt from revenue taxation (by the IRS) they ask for these documents as well.

Each local unit of United Methodist Women relates up to the conference organization of United Methodist Women. Each conference United Methodist Women treasurer has received an EIN from the IRS. With that in hand, she has written to the General Council on Finance and Administration (GCFA) of The United Methodist Church for a letter that states that your United Methodist Women conference organization falls under the Group Ruling from the IRS, stating that churches and affiliated organizations (such as United Methodist Women) are exempt from revenue taxation. The bank may ask for this information as well. It will be in the form of the letter from GCFA to your conference United Methodist Women treasurer and the letter from the IRS stating that the United Methodist denomination is exempt from revenue taxes.

As accounting standards have gotten tighter, it is critical that bank accounts have two people who can sign checks. The treasurer should not sign any check that reimburses her for any expenses she has incurred. The president should sign any such check. It is important that each check the treasurer writes has the approval of the president or secretary. The president should see all bank statements monthly. These are standard accounting practices and normal procedures in churches and all other organizations.

LOCAL TREASURER

The local treasurer holds many of the responsibilities of the realities of the financial landscape. The local unit treasurer handles all the funds and keeps the books of the local group. There should only be one unit treasurer, not one per circle.

Duties of the Local Unit Treasurer

1. Make sure you have one checking account in the name of United Methodist Women. The president of the unit and the treasurer are the signers on the account. The bank will ask for a tax ID number to open a new account. This is held by your United Methodist Women conference treasurer. Please contact her for the documentation and the appropriate number. **Do NOT deposit United Methodist Women funds in a personal account or a local church account. Keep all United Methodist Women funds separate from personal and church funds.**
2. Obtain working materials:
 - Ledger book.
 - Supply of local remittance forms (printed out from website: **unitedmethodistwomen.org/treasurers**).
3. Plan storage space for supplies, papers and books in a safe place.
4. Keep a file of all signed pledge cards until the next pledge service and a record of each contribution received at meetings and other occasions.
5. Record pledges, offerings and other income in a ledger book or computer records then deposit the money in the group's bank account as soon as possible.
6. Write checks for all disbursements as approved by the executive committee, recording the date, payee, reason for payment and amount in the cashbook or in the computer records. The president or secretary should sign or initial invoices to be paid or vouchers associated with each check.
7. Balance the books and reconcile the bank statement monthly.
8. Be prompt in sending remittances approved by the local group to the district treasurer (or conference treasurer where no district exists). If gifts are designated, indicate the designation in the proper space on the remittance form. **Never change designations without consulting with the donor.**
9. Consult the previous local treasurer or the district treasurer for any questions or help needed.
10. At the end of each year, create a giving statement for each member who has given \$250 or more. It should contain the name, address of the donor and a statement: "No goods or services were received in exchange for this donation."
11. Arrange for the year-end audit/review. Ask the auditor/reviewer to send the audit report directly to the United Methodist Women district treasurer.

Fiscal Year

The fiscal year for The United Methodist Church is the calendar year, January 1 to December 31. All funds to be sent to the United Methodist Women National Office must be forwarded through district and conference treasurers in time to reach the New York office on or before December 31.

Remittance Procedure

The remittance form is the same for local, district or conference treasurers. All United Methodist Women treasurers can choose to submit it in one of these ways:

- Use the computer template provided by the United Methodist Women National Office. For information on using the online remittance form, ask for help from district treasurer.

- Download the form from unitedmethodistwomen.org/treasurers.
- Copy and fill out the general remittance form (see “Forms” section), print it and mail or fax it to your district counterpart.

Responsibilities of the Local Committee on Finance

The leadership team, also known as the executive committee, may serve as the finance committee.

Keeping the Purpose in mind, the committee shall:

1. Analyze local income and giving patterns and prepare financial goals and strategies to recommend to the executive committee that will strengthen Mission Giving.
2. Prepare the total budget of the group for approval by the executive committee and adoption by the group.
3. Develop and recommend to the executive committee or the unit plan for securing all funds to be spent locally and to be channeled to the district treasurer.
4. Work in cooperation with the executive committee or the committee on program, if one exists, to:
 - Develop and recommend to the unit plans for financial interpretation and promotion.
 - Make plans for opportunities for individual pledging and interpretation of the program and responsibilities of the United Methodist Women National Office in the group and subgroup meetings.
5. Review and approve financial statements. The committee should also periodically review the standing rules of the group to see if any of the rules are in conflict with established financial policies of United Methodist Women.
6. Ensure that the bank statement is received and reviewed by the local president each and every month in a timely manner.

Fundraising

The most important, and usually the largest sources of funds for the local budget, are the pledges and mission gifts of individual members. But in many local groups it is necessary to organize fundraising endeavors to supplement individual pledges and to fulfill the group’s financial commitments. Fundraising events, of course, can also be good community-building times.

Any fundraising event should be thoroughly discussed by the committee on finance and presented to the group for approval. The discussion should question whether the project is worth the time and energy involved and whether it will become an end in itself, shifting the group’s focus from other mission activities. The ideal fundraising event will expand concepts of mission as well as provide fellowship and income. All money earned from fundraising events is to be budgeted in the same way as other income.

THE LOCAL BUDGET

The local budget consists of three main categories: Pledge to Mission, administration and membership development, and mission locally. There is no “right” proportion of the budget for each of the three categories. Traditionally, 60 percent of the budget is for the Pledge to Mission. Some find this percentage too small, while others find it too large. The final decision rests with the local group itself.

- 1. Pledge to Mission:** The total amount that the group expects to send on to the district treasurer. When making its Pledge to Mission, a local group should consider all sources of funds available to it, including pledges of members, gifts and offerings, and money from fundraising events. Mission Giving from Special Mission Recognitions, Gifts to Mission, Gifts in Memory and the World Thank Offering may or may not be itemized in the budget, according to the practice of the local unit. (Budgeted or not, all amounts from these four channels of Mission Giving are also sent to the district treasurer.)
- 2. Administration and membership development:** Items that enrich the educational experiences and leadership capabilities of local members and that are necessary for the organization’s functioning. Appropriate expenditures include dependent care for meetings, postage and printing, program materials, program expenses, attendance at Mission u and other conference and district meetings, ecumenical mission programs, and other items relating to United Methodist Women.
- 3. Mission locally:** The budget category that enables the local group to be in mission in its own area. Items such as contributions to local mission programs are appropriate. Items that are the responsibility of the total church are not appropriate, such as the church budget or building fund, parsonage upkeep, or groups, such as Boy Scouts, Girl Scouts, and the United Fund, which have community-wide sources of support. Where custom and tradition have included inappropriate items under mission locally, careful interpretation will help United Methodist Women members prepare budgets that more closely reflect the Purpose of the organization. The budget of United Methodist Women must support mission programs and projects that depend on the organization for basic support.

Note:

- Offerings sponsored by Church Women United, such as the Fellowship of the Least Coin, should be sent directly to that organization.
- Supplementary Giving gifts that are to be sent through United Methodist Women channels (such as A Call to Prayer and Self-Denial offering) are generally not budgeted by the local group but are sent to the district treasurer as they are given, itemized on the Treasurer’s Remittance Form.

Annual Audit

Like each local church, each group of United Methodist Women should have an audit or financial review each year. Many groups regularly have their own audit separate from that of their local church. This is the best practice since local church and United Methodist Women funds should be kept separate. The local organization may submit its records for the church audit but is not required to do so. Some local units may be using the tax ID number of their local church, which is not recommended. If this is the case, your unit will have to be part of the local church audit. Each local United Methodist Women unit

will make that decision. If a local unit is using the tax ID and documentation of the conference United Methodist Women organization, you may decide not to participate in the local church audit.

A full-scale audit may not be warranted if your unit is medium to small. If this is the case we recommend a financial review.

The United Methodist Women National Office requires each conference United Methodist Women to have a review by an accountant with at least a four-year accounting degree; for the local units the audit may be performed by the treasurer of another local unit or organization or by a committee in the local organization formed for the purpose of this financial review. This may not be the finance committee.

At the end of the audit/review process ask the auditor/reviewer to send copies of the report to the unit president and to the United Methodist Women district treasurer. For information on “agreed upon procedures,” see page 17.

“Emptying the Treasury” at the End of the Year

The monies given for United Methodist Women are given for mission. However, a local group may discover, toward the end of a given year, that it has more money than it needs to carry it into the first few months of the new year. This may have happened because:

- The budgeted amount for the Pledge to Mission was too low.
- Sources of income were underestimated.
- Income from a fundraising event may not have been budgeted

A local group should keep in its treasury only the minimum amount necessary to carry it into the first few months of the next year, until members’ Mission Giving pledges and gifts begin coming in.

The committee on finance recommends how to use these extra funds. The committee could choose one of the following options:

1. Send the extra funds as additional mission funds (added to your Pledge to Mission).
2. Present one or more Special Mission Recognitions or Gifts to Mission to members or friends of the unit.
3. Make a supplementary gift to “A Brighter Future for Children and Youth,” a mission program that receives United Methodist Women National Office funding.

Funds given in these ways to “empty the treasury” should be sent to the district treasurer. The act of emptying the treasury is important because the funds were given to be used for mission, not to build up a bank account for the unit. Saving for a rainy day is not good stewardship since today is a rainy day for thousands of women, children and youth for whom our mission money offers hope.

LOCAL FUNDS

All funds of the unit or subgroups are part of the monies of the unit. Requests made to the unit or subgroups/circles for funds not included in the adopted budget shall be referred to the committee on finance for recommendation to the unit.

The Subgroup/Circle and Finance

There is only one treasurer in the local organization of United Methodist Women and one treasury.

The funds belong to the local group and are subject to the decisions of the local group. Groups with subgroups may choose to pledge and to channel funds through the subgroups, but the subgroups should not have separate bank accounts or their own treasurers. Pledges are made to the group's budget, not to the subgroup. Pledge funds, and any others that are raised, belong to the group.

Each subgroup should have a representative on the organization's committee on finance and thus a voice in how the funds of the unit are raised and spent. This person may also be responsible for channeling the subgroup's funds to the group's treasurer.

Promotion and Interpretation

It is exciting for United Methodist Women members to learn what happens to their gifts and what ministries are made possible through their Mission Giving. The treasurer and the mission coordinator for education and interpretation should work closely with the committee on finance and the committee on program to make sure that members are well informed in these two areas. United Methodist Women members should have a clear understanding of:

- How their funds travel from the local to the national office.
- How budgetary decisions are made in the national office.
- How mission work is carried out by the national office.
- That United Methodist Women National Office is an integral part of The United Methodist Church, reporting directly to General Conference.

United Methodist Women members should also know about leadership training and spiritual growth opportunities sponsored by their district and conference, which are underwritten through their Mission Giving. They need to see how the Purpose is fulfilled in the local group through the local budget.

Group members should be encouraged to participate in experiences that increase their mission knowledge, such as Mission u, district and conference annual meetings, the quadrennial Assembly and other events as well as issue-oriented seminars and workshops. They need to see the relationship between these events and Mission Giving.

There is a variety of print and video resources on the website that can help tell the story of money in mission. District and conference treasurers and mission coordinators for education and interpretation are also glad to help.

Raising Funds for Mission

Under the guidance of the committee on finance, the group could try a variety of promotional strategies:

1. Ask the treasurer or mission coordinator for education and interpretation to share a brief description of one mission program as part of the financial report at each unit meeting. The descriptions should alternate between programs in the United States and those in other countries. Appropriate resources include audiovisuals, video clips, brochures, Prayer Calendar, Annual Report of United Methodist Women and **response** magazine.
2. Link a brief illustration of a mission project to the theme of each meeting (a description of a Mission during a program on education, for example). Use an appropriate resource. A speaker from one of our mission institutions could also be invited.
3. Create bulletin boards and other display areas with pictures from **response** magazine and other mission resources. Summarize **response** articles for “mission minutes.”
4. Select a different channel of giving for special emphasis every few months, such as World Thank Offering, Special Mission Recognition, a Supplementary Giving emphasis, and so on. All sub-groups and the group could focus on learning about and participating in the current channel for Mission Giving.
5. Choose a geographical area and learn about the mission work of Regional Missionaries. Check out: unitedmethodistwomen.org/missionaries to learn more. Utilize the Prayer Calendar and read mission witnesses and prayers by missionaries around the globe. Use the information to make posters, write letters and prepare presentations.
6. Prepare a program or series of programs on biblical concepts of stewardship.

THE DISTRICT AND ITS FINANCES

Please review the section at the beginning of the “Local Finances” section, page 9, titled “Today’s Financial Landscape.” Note in particular the banking details and the use of United Methodist Women conference tax documents. The United Methodist Women district organization is part of the United Methodist Women conference organization. As such it may use the United Methodist Women conference organization’s tax ID number (EIN) and letter from GCFA and the IRS on the exemption from revenue tax.

The accounting control standards and audit guidelines are an important part of the local, district and conference organizations of United Methodist Women. Please note that the United Methodist Women National Office is asking that all local units have an audit or review and that the auditor/reviewer send a copy of the report to the United Methodist Women district treasurer.

DISTRICT TREASURER

The district treasurer is responsible for handling all the funds and keeping the books of the district. She channels funds from local and district groups and from district members to the conference treasurer.

All funds received from local and from district members are sent on to the conference treasurer; they do not belong to the district. The only funds available to a district are administration and membership development amounts, which are returned to the district by the conference treasurer.

The district treasurer actively works to fulfill the Purpose of United Methodist Women. To carry out her tasks, she is informed about the financial responsibility of the organization and the program and responsibilities of the national office. She is bonded through the United Methodist Women National Office.

Specifically, the district treasurer:

- Opens a checking account in the name of the district United Methodist Women organization, using a tax ID number obtained from the United Methodist Women conference treasurer.
- Receives all funds from local and district groups monthly or quarterly, as the conference determines, and from district members.
- Writes checks for all disbursements as approved by the executive committee, recording the date, payee, reason for payment and amount on the check stub. All disbursements should be entered in the cashbook or in the computer records.
- Records the totals of all funds and any specific designations and consistently forwards all funds to the conference treasurer, using the appropriate remittance forms, in a timely manner.
- Makes sure that the district president receives and reviews the bank statement on a monthly basis in a timely manner.
- Sends itemized financial statements to district elected leaders and the conference treasurer at least quarterly and provides regular written financial reports at district executive committee meetings.
- Presents the Schedule of Cash Activities statement to the district executive committee and to the conference treasurer.
- Sees that annually a certified public accountant or a person with a minimum of a four-year accounting degree performs specified accounting procedures on the books and accounting records of the district and that the report form is completed and a copy sent to the conference treasurer.
- Provides resourcing and training for local, cluster and district unit treasurers at least annually since she serves as their contact person.
- Arranges for United Methodist Women Mission Resources to send local treasurer packets and World Thank Offering packets to local treasurers and groups that need them and handles orders for Gift to Mission cards.
- Chairs the district committee on finance where one exists or, if there is no separate committee, chairs the district executive committee when dealing with matters relating to finance.

At the end of the calendar year, the district treasurer must account to the conference treasurer for the use of district administration and membership development funds and for the balance on hand. She may carry forward a small balance, enough to cover the first month or the first quarter, and should return any excess amount to the conference treasurer clearly marked as unused administration and membership development funds.

In addition, the district treasurer may:

- Send receipts back to local and district treasurers and to district members regularly.
- Keep the district books on computer accounting software.

Agreed Upon Procedures for District Audits

At the end of the year, the district treasurer presents her books to a certified public accountant or to a person who has a minimum of a four-year accounting degree. This person performs certain procedures (outlined here) on the accounting records of the district and completes a statement indicating that the procedures were satisfactorily performed. A copy of this statement is given to the district treasurer, district executive committee and the conference treasurer. A full scope audit is no longer required. The district treasurer gives to the person performing the procedures the following materials:

- Copies of executive committee minutes.
- Copy of the district budget.
- Remittance forms received from local organizations.
- Duplicate receipt forms (or stubs).
- Vouchers properly signed by authorized persons.
- Checkbook stubs or record.
- Reconciled bank statements.
- Canceled checks.
- Duplicate deposit slips.
- Records of cash received and cash disbursed.
- Year-end statements of conference fund and district administration and membership development fund.

The person who has agreed to perform the procedures on the district accounting records is to:

1. Trace selected local unit remittances into receipts and deposits recorded on checkbook stubs or recorded into a cash receipt record.
2. Obtain confirmations from selected districts to confirm remittances.
3. Ascertain that vouchers are made for all expenditures, that these expenses are properly signed by authorized persons (president and secretary), and that the expenditures are provided for in the budget or have been authorized by the executive committee as recorded in the minutes.
4. Determine that checks written agree with the vouchers and are properly recorded in some form of cash disbursement record.
5. Make sure that bank statements are reconciled monthly to agree with the checkbook balance and the balance as reflected in the cash receipt and disbursement record.
6. Check the year-end balance, as shown on the year-end statements, to determine that it agrees with that shown in the checkbook and the reconciled year-end bank statements.

The year-end balance should reflect any difference between cash received and cash disbursed as recorded in the cash records. After the procedures have been completed, the person performing the procedures fills out the Schedule of Cash Activities statement and submits it to the district treasurer with a copy to the district executive committee and to the conference treasurer.

District Funds

All funds received by the district treasurer from any source shall be remitted to the treasurer of the conference as Mission Giving gifts. The district receives Pledge to Mission monies from local groups and remits the money to the conference treasurer. The district organization shall make an annual pledge to the United Methodist Women National Office, channeled through the conference organization.

Funds contributed for Special Mission Recognition, Gift to Mission, Gift in Memory and World Thank Offering become part of the pledge to mission from the district and may not be otherwise designated by the district.

Supplementary gifts and A Call to Prayer and Self-Denial offerings received from local treasurers shall be remitted to the conference treasurer according to the designations received from the local units.

Any bequests and devises to the district United Methodist Women or to a former women's organization of the church from decedents' estates that are designated in whole or in part for national and/or international mission shall be sent to the conference treasurer for forwarding to the United Methodist Women National Office.

Offerings taken at district meetings or events shall be allocated in accordance with the Purpose on the recommendation of the committee on finance to the executive committee. (See page 20, "Appropriate Use of Offerings.")

The district organization shall submit a budget for administration and membership to the conference committee on finance.

DISTRICT COMMITTEE ON FINANCE

The leadership team, also known as the executive committee, may function as the committee on finance with the treasurer as chairperson, or the executive committee may name a separate committee on finance. Membership of the committee on finance consists of:

- Treasurer, as chairperson.
- President.
- Vice president (if this position is filled).
- Secretary.
- Others as determined by the executive committee.

The committee meets at least twice a year and on the call of the chairperson. One meeting consists primarily of budget preparation for the coming year; the other meeting is devoted to analysis of the financial statistics of the local group and district and goal setting based on those statistics.

Responsibilities of the Committee on Finance

The committee is responsible for:

1. Analyzing district income and giving patterns of the local units and preparing financial goals and strategies to recommend to the executive committee.
2. Recommending the amount to be pledged for mission by the district.
3. Preparing the budget for district administration and membership development funds for submission to the conference committee on finance for approval.
4. Developing and recommending, in harmony with plans of the conference organization and in cooperation with the committee on program, plans to interpret and promote the finances, responsibilities and program of the United Methodist Women National Office.

District Pledge to Mission

The district Pledge to Mission is the amount the district sets as a goal to send through conference channels to the national office. It includes all funds sent from local and district groups or from any other source and all funds received for Special Mission Recognitions, Gifts to Mission, Gifts in Memory and the World Thank Offering. These funds become a part of the district Pledge to Mission, and they may not be used otherwise.

Every year, the committee on finance recommends the amount of the district Pledge to Mission after studying all pledges made by local and district units and district members and analyzing giving patterns. The committee recommends the amount to the entire district. The district Pledge to Mission is approved at the district annual meeting.

All funds are sent to the conference treasurer. The conference treasurer returns a portion, as agreed by the conference committee on finance, to the district for administration and membership development expenses.

District Budget

The district budget is the amount of money the district estimates it will need for its program and activities during the year. It includes only administration and membership development expenses. It does not include local mission or Pledge to Mission amounts, as a local organization budget does. A district does not engage in fundraising events other than promotion and interpretation of increasing Mission Giving.

A proposed budget is first approved by the district executive committee and then presented to the conference committee on finance for consideration in light of the total conference budget.

The district budget is finally approved at the district annual meeting. Amounts for occasional events such as the quadrennial United Methodist Women's Assembly and the jurisdiction quadrennial meeting are kept by the conference treasurer in a central account, earmarked for each district's use.

Appropriate Use of Offerings

The only money generated in or by the district organization comes from offerings at district meetings or other events. District events are official gatherings of United Methodist Women and should be planned so that all aspects are in keeping with the Purpose and policies of the organization, including the offering recipient. Offerings at all district annual meetings, Mission u, retreats, spring meetings and other events should be decided in advance by the planning committee for the event or by the committee on finance and approved by the executive committee. The offering should be directed toward programs for which United Methodist Women has responsibility. These include:

1. **Mission Giving gifts for mission:** Extra gifts to help the district make or exceed its Pledge to Mission or gifts through any of the other four channels of Mission Giving.
2. **Theme-related Mission Giving:** An offering related to the meeting theme, current mission studies or other special emphases, with a broad designation such as “ministries with children” or “ministries with women in Latin America,” sent through regular channels.
3. **Supplementary Giving for a particular mission program:** Gifts given for a specific project related to a program area of United Methodist Women National Office, sent through regular channels.
4. **Mission Giving for the United Methodist Women National Office Special Emphasis:** “A Brighter Future for Children and Youth.”

Financial Analysis and Goal Setting

The district committee on finance works on analyzing the general patterns of Mission Giving of the local units and recommending goals and strategies for increasing giving in each of the channels of giving. Financial analysis involves documenting and charting the giving of local groups over a period of several months or years. The information produced enables the district to set specific, attainable and measurable financial goals. For instance, if analysis reveals that only 30 percent of the local groups are currently participating in the Special Mission Recognition, the committee could propose a suitable goal to the district, such as: “By the end of the second quarter, every district officer will have visited three local units to speak for 10 minutes about the Special Mission Recognition and leave a packet of information so that 60 percent of the units in the district will give at least one Special Mission Recognition.”

Any goals proposed are referred to the district executive committee for approval and should also be presented and approved at the district annual meeting. The district committee should cooperate with any similar goals and plans proposed by the conference committee on finance or by local and district units.

THE CONFERENCE AND ITS FINANCES

Please review the section at the beginning of the “Local Finances” section, page 9, titled “Today’s Financial Landscape.” Note in particular the banking details and the use of United Methodist Women conference tax documents. The United Methodist Women district organization is part of the United Methodist Women conference organization. As such the district organization may use the United

Methodist Women conference organization's tax ID number (EIN) and letter from GCFA and the IRS on the exemption from revenue tax.

The accounting control standards and audit guidelines are an important part of the local, district and conference organizations of United Methodist Women. Please note that the United Methodist Women National Office is asking that all local units have an audit or review and that the auditor/reviewer send a copy of the report to the United Methodist Women district treasurer.

CONFERENCE TREASURER

The conference treasurer is the financial officer for the conference United Methodist Women.

Specifically, the conference treasurer:

- Operates the only bank account of the conference United Methodist Women.
- Receives funds from district treasurers and transmits them to the United Methodist Women National Office.
- Writes checks for all disbursements as approved by the executive committee (signed by the president or secretary), recording the date, payee, reason for payment and amount on the check stub. All disbursements should be entered in the cash book or in the computer records.
- Returns district administration and membership development amounts to the district treasurers and disburses conference administration and membership development amounts according to approved recommendations from the committee on finance on written order of the president and the secretary.
- Maintains regular contact with district treasurers and the treasurer of the United Methodist Women National Office.
- Makes sure that the conference president receives and reviews a copy of the bank statement each month in a timely manner.
- Sends itemized financial statements to executive committee members at least quarterly and makes a written report to each meeting of the conference executive committee and at the conference annual meeting.
- Sees that all financial records are reviewed annually.

The treasurer:

- Sends an updated bonding list to the United Methodist Women National Office at least annually (conference president, conference treasurer, district presidents, district treasurers, and the business manager or registrar of the conference Mission u are bonded by the United Methodist Women National Office); an updated bonding list should also be sent to the national office whenever there is a change in any of the positions listed.
- Works in cooperation with the conference mission coordinator for education and interpretation to encourage giving to mission with emphasis on the importance of Mission Giving.

- Works with the conference secretary of program resources as she orders and sells materials.
- Provides resources and training at least annually for district treasurers, serving as their contact person, and attends training events provided by the national office.
- Serves as chairperson of the committee on finance and serves on the executive committee and committees on program and Mission u.

In addition to these responsibilities, the treasurer may:

- Send receipts back to district treasurers regularly.
- Put the conference books on computer accounting software and assist the districts in doing the same.

Agreed Upon Procedures for Conference Audits

At the end of the year, the conference treasurer presents her books to either a certified public accountant or to a person who has a minimum of a four-year accounting degree. This person will perform certain procedures (outlined here) on the accounting records of the conference and completes a statement indicating that the procedures were satisfactorily performed. A copy of this statement is given to the conference treasurer and the conference executive committee, and a copy should be mailed by the auditor to the United Methodist Women National Office, 475 Riverside Drive, 15th floor, New York, NY 10115, attention: Treasurer.

In order to facilitate the procedure review, the conference treasurer will provide the following materials:

- Copies of executive committee minutes.
- Copy of the conference budget.
- Remittance forms received from districts.
- Receipt forms.
- Vouchers properly signed by authorized persons.
- Checkbook stubs or records.
- Reconciled bank statements.
- Canceled checks.
- Duplicate deposit slips.
- Records of cash received and cash disbursed.
- Year-end statements of conference administration and membership development fund.

The person who has agreed to perform the procedures on the conference accounting records is to:

1. Trace selected district remittances into receipts and deposits recorded in checkbook or recorded into a cash receipt record.
2. Obtain confirmations from selected districts to confirm remittances.
3. Ascertain that vouchers are made for all expenditures, that these vouchers are properly signed by authorized persons, and that the expenditures are provided for in the budget or have been authorized by the executive committee as recorded in the minutes.
4. Determine that checks written agree with the vouchers and are properly recorded in some form of cash disbursement record.

5. Make sure that bank statements are reconciled monthly to agree with the checkbook balance and the balance as reflected in the cash receipt and disbursement record.
6. Check the year-end balance, as shown on the year-end statements, to determine that it agrees with that shown in the checkbook and the reconciled year-end bank statements. The year-end balance should reflect any difference between cash received and cash disbursed as recorded in the cash records.

After the procedures have been completed, the person performing the procedures fills out the Schedule of Cash Activities statement and submits it to the conference treasurer, with a copy to the conference executive team and to the United Methodist Women National Office.

CONFERENCE COMMITTEE ON FINANCE

Membership of the conference committee on finance consists of:

- Treasurer, as chairperson.
- President.
- Secretary.
- District treasurers.
- Others as determined by the executive committee.

Responsibilities of the Conference Committee on Finance

The committee meets at least twice a year and when called by the chairperson. One meeting consists primarily of budget preparation for the coming year. The other meeting is devoted to analysis of the financial statistics of the districts and conference and goal setting based on those statistics.

The committee shall:

1. Analyze conference income and giving patterns of the districts and local units and prepare financial goals and strategies to recommend to the executive committee.
2. Recommend the amount to be pledged for mission by the conference.
3. Receive from each district a budget request for administration and membership development funds.
4. Prepare and recommend to the executive committee the total amounts budgeted for jurisdiction, conference and district administration and membership development.
5. Study requests made to the conference organization for funds or appeals made to local units and make recommendations to the executive committee.
6. Develop in cooperation with the committee on program and recommend to the executive committee plans to interpret and promote the finances, responsibilities and program of the United Methodist Women National Office.
7. In addition, the committee on finance should periodically review the standing rules of the conference to see if any of the rules are in conflict with established financial policies of United Methodist Women.

Conference Pledge to Mission

The conference Pledge to Mission is the amount the conference sets as a goal to send to the United Methodist Women National Office. It includes all Pledge to Mission funds coming from the local and district units through the district treasurer, minus the amounts withheld for conference and district administration and membership development expenses. It also includes all funds received through the other four channels of Mission Giving as well as any other undesignated funds that the conference anticipates. The conference usually has to make a “leap of faith” in order to increase its pledge each year. This means that the amount the conference pledges is probably higher than the anticipated Mission Giving receipts for the year. Good financial analysis helps in setting the pledge amount, but a challenging goal is necessary to increase giving.

Conference Administration and Membership Development Budget

The conference budget is the amount of money the conference estimates it will need for its programs and activities during the year. It does not include local mission or Pledge to Mission amounts, as a local unit budget does, but only administration and membership development expenses.

The conference committee on finance receives and reviews the district budgets, receives a request for funds from the jurisdiction organization, and studies the needs of the conference itself. It then creates a budget that will include these district, conference and jurisdiction needs. The budget-building procedure includes the following specific steps:

1. Each district program or executive committee outlines plans for the coming year. The district committee on finance estimates costs and prepares a tentative district budget.
2. District treasurers take district budgets to a specified meeting of the conference committee on finance. District budgets are revised as necessary. All district budgets may not necessarily total the same amount or contain the same line items.
3. At that same conference committee on finance meeting, the conference budget committee prepares a budget, based on program projections for the coming year, including an appropriate estimate of travel, room and board, and dependent care expenses for conference officers to attend the Leadership Development Days. A budget amount will also be needed for conference Mission u organizers to attend the annual training event. When completed, the conference budget will contain the total of the district budgets as a line item (preferably itemized by district within the line item). The amount for the jurisdiction will be another line item.
4. The committee estimates the amount of Pledge to Mission funds that can be anticipated from local organizations and decides what percentage of those funds must be retained in the conference in order to cover the proposed conference budget. (Only actual Pledge to Mission amounts on the Treasurer’s Remittance Form can be counted, not any other “special giving within pledge.”)
5. The remaining amount of local Pledge to Mission funds, plus all other anticipated Mission Giving funds, is the conference’s Pledge to Mission to the national office.
6. The recommended conference budget and Pledge to Mission amount must be approved by the conference executive committee then voted by the conference membership at the conference annual meeting.

At the end of the year any unused administration and membership development funds, except the minimum necessary to begin the next year, are added to the pledge and sent to the national office. This policy of “emptying the treasury” needs to become part of the conference standing rules. Such a rule might include a suggested form for wording of a motion to release these unused funds.

Offerings at Conference Meetings

Conference events are official gatherings of United Methodist Women and should be planned so that all aspects are in keeping with the Purpose and policies of the organization, including the offering recipient. Offerings at all conference annual meetings, Mission u, retreats, spring meetings and other events should be decided in advance by the planning committee for the event and approved by the executive committee. The offering should be directed toward programs for which United Methodist Women has responsibility. These programs include:

1. **Mission Giving gifts for mission:** Extra gifts to help the conference make or exceed its Pledge to Mission, or gifts through any of the other four channels of Mission Giving.
2. **Theme-related Mission Giving:** An offering related to the meeting theme, current mission studies, or other special emphases, with a broad designation such as “ministries with children” or “ministries with women in Latin America” or other region, sent through regular channels.
3. **Supplementary Giving for a particular mission program:** Gifts given for a specific project of United Methodist Women.

Requests for Funds

The committee on finance must carefully screen any requests for funds made to conference United Methodist Women in relation to the Purpose of the organization and the total responsibilities of the conference. The executive committee must approve any recommendations. Mailing lists should not be made available to anyone or any group outside the organization of United Methodist Women.

Financial Analysis and Goal Setting

The conference committee on finance works on analyzing the general patterns of giving of the districts and conference and recommending goals and strategies for increasing giving in each of the Mission Giving channels.

Financial analysis involves documenting and charting the giving of units, districts and the conference over a period of several months or years. The information enables the conference to set specific, attainable and measurable financial goals. For instance, if analysis reveals that the conference has not reached its Pledge to Mission goal in recent years or has not been able to significantly increase the pledge goal, the committee could propose: By the beginning of September, all districts and local units will have been sent a packet of information on the channels of Mission Giving and asked to indicate by return mail which new channel they will participate in during the coming year.

Refer any proposed goals to the conference executive committee for approval at the conference annual meeting. The conference committee on finance should cooperate and assist with similar goals and plans proposed by a district committee on finance. The treasurer of the United Methodist Women National Office can be consulted any time the need arises for assistance with financial analysis and goal setting.

Conference Funds

The conference organization shall make an annual pledge to the United Methodist Women National Office. All mission funds received by the conference treasurer from any source shall be remitted to the treasurer of the United Methodist Women National Office, except those set aside for conference administration and membership development.

Funds contributed for Special Mission Recognition, Gift to Mission, Gift in Memory and World Thank Offering become part of the regular Pledge to Mission from the conference and may not be otherwise designated by the conference organization.

Supplementary gifts and A Call to Prayer and Self-Denial offerings received from district treasurers shall be remitted to the treasurer of the national office according to the designations received from district treasurers.

Any bequests or devises to the conference United Methodist Women or to a former women's organization of the church from decedents' estates that are designated in whole or in part for national and/or international mission shall be sent to the United Methodist Women National Office.

Each conference organization shall set up a fund for administration and membership development. This fund shall provide for the administration and membership development expenses of the conference, a contribution to the jurisdiction for administration and membership development, and funds for remittance to the districts for administration and membership development.

THE JURISDICTION AND ITS FINANCES

JURISDICTION TREASURER

The jurisdiction treasurer is responsible for the finances of the United Methodist Women jurisdiction organization. She will work actively to fulfill the Purpose of United Methodist Women. Her responsibilities include:

- Receiving all funds for the jurisdiction leadership team and disbursing funds in accordance with the approved recommendation of the jurisdiction leadership team and on written order of the president and secretary.
- Preparing for the approval of the jurisdiction and jurisdiction leadership team in consultation with the treasurer of the United Methodist Women National Office, an annual and a quadrennial

budget, including annual and quadrennial budgets for the quadrennial meeting and for the committee on nominations.

- Writing checks for all disbursements as approved by the executive committee, recording the date, payee, reason for payment and amount on the check stub. All disbursements should be entered in the cash book or in the computer records.
- Preparing a printed financial report for every meeting of the jurisdiction leadership team, which is to be distributed with the minutes.
- Having the books audited at the end of the quadrennium by a certified public accountant or a person who has a minimum of a four-year accounting degree. A full scope audit is no longer required. Follow the yearly “Agreed Upon Procedures for Jurisdiction Audits,” as outlined here.

Agreed Upon Procedures for Jurisdiction Audits

At the end of the quadrennium, or **when there is a change in treasurer**, the jurisdiction treasurer presents her books to either a certified public accountant or to a person who has a minimum of a four-year accounting degree. This person will perform certain procedures (outlined here) on the accounting records of the jurisdiction and complete a statement indicating that the procedures were satisfactorily performed. A copy of this statement is given to the conference treasurer and the jurisdiction leadership team, and a copy should be mailed by the auditor to United Methodist Women National Office, 475 Riverside Drive, 15th floor, New York, NY 10115, attention: Treasurer.

In order to facilitate the procedure review, the jurisdiction treasurer will provide the following materials:

- Copies of jurisdiction leadership team minutes.
- Copy of the jurisdiction budget.
- Remittance forms received from conferences.
- Receipt forms.
- Vouchers properly signed by authorized persons.
- Checkbook stubs or records.
- Reconciled bank statements.
- Canceled checks.
- Duplicate deposit slips.
- Records of cash received and cash disbursed.
- Year-end statements of jurisdiction administration and membership development fund.

The person who has agreed to perform the procedures on the jurisdiction accounting records is to:

1. Trace selected district remittances into receipts and deposits recorded in checkbook or recorded into a cash receipt record.
2. Obtain confirmations from selected districts to confirm remittances.
3. Ascertain that vouchers are made for all expenditures, that these expenses are properly signed by authorized persons, and that the expenditures are provided for in the budget or have been authorized by the jurisdiction finance committee as recorded in the minutes.

4. Determine that checks written agree with the vouchers and are properly recorded in some form of cash disbursement record.
5. Make sure that bank statements are reconciled monthly to agree with the checkbook balance and the balance as reflected in the cash receipt and disbursement record.
6. Check the year-end balance, as shown on the year-end statements, to determine that it agrees with that shown in the checkbook and the reconciled year-end bank statements. The year-end balance should reflect any difference between cash received and cash disbursed as recorded in the cash records.

After the procedures have been completed, the person performing the procedures fills out the Schedule of Cash Activities statement and submits it to the jurisdiction treasurer, with a copy to the jurisdiction leadership team and to the United Methodist Women National Office. The jurisdiction treasurer shall:

- Serve as chairperson of the jurisdiction leadership team when it meets as a committee on finance.
- Keep current and accurate records.
- Establish and use a voucher procedure.
- Pay all vouchers as soon as possible.
- Prepare regular, written reports for the jurisdiction leadership team with copies to conference presidents and to the United Methodist Women National Office, the treasurer and the jurisdiction leadership team's United Methodist Women National Office staff contact.
- Transfer required funds for the new jurisdiction leadership team at the end of the quadrennium by June 1, and send the balance of funds to the United Methodist Women National Office treasurer.
- Maintain contact with conference presidents and treasurers.

JURISDICTION COMMITTEE ON FINANCE

The jurisdiction committee on finance is composed of the jurisdiction leadership team with the treasurer as chairperson.

The committee's responsibility is to approve budgets for the use of administration and membership development funds. Copies of the budgets will be sent to the conference presidents and the United Methodist Women National Office treasurer.