

UPDATE:  
FINANCE HANDBOOK

UNITED METHODIST WOMEN'S  
HANDBOOK: 2009-2012

(Insert the following pages in your 2009-2012  
United Methodist Women's Handbook, updated September 2009)

# **MISSION: RESPONDING TO GOD'S GRACE**

## **I. A POLICY STATEMENT ON GIVING OF THE WOMEN'S DIVISION**

**Adopted by the Women's Division,  
April 1996**

For 140 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. (NRSV)

### **The Biblical and Theological Motivation for Giving**

As an organization, United Methodist Women has not merely sent money from a distance. Members have been active in ministry with Jesus; they have always 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, the Women's Division believes that accountability is required of both the giver and 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 program of the United Methodist Women, carried out by the Women's Division, 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.

The purpose of the Women's Division as it interprets the PURPOSE of United Methodist Women is, and has always been, to fulfill the

mission of Christ and the Church. To fulfill this mission the Women's Division has been involved throughout its history with direct services to persons. These services include schools, hospitals, community centers, and residential childcare, among others. The Women's Division continues to provide funds and to advocate for those who need such services.

The understanding of the total program of the Women's Division as mission becomes very important as funds are received and disbursed. Without mission education, advocacy for the oppressed does not take place. Without continual growth in the Christian faith, social involvement becomes shallow. Without a solid supportive community, women are unable to care for their own needs and the needs of others. Without a clear understanding of the PURPOSE of United Methodist Women by its members and the whole church, the entire mission of the church suffers.

At the local, district and conference levels of United Methodist Women, the total program must be funded and perceived as mission or the organization will lose its historical thrust. Spiritual growth, mission education and social involvement have historically been part of its 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.

From "Mission: Responding to God's Grace, A Policy Statement on Giving of the Women's Division," a booklet that includes a study guide.

## II. Giving by United Methodist Women

### Membership and Giving

Membership in United Methodist Women is voluntary and based upon each individual woman's commitment to the PURPOSE of the organization. For most members, making a Pledge to Mission to her unit, 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.

### Authority to Secure Funds

Paragraph 256, Section 5, Article 6 of *The Book of Discipline of The United Methodist Church 2008* gives instructions and authority for United Methodist Women to secure funds:

- a) The organized unit of United Methodist Women shall secure funds for the fulfillment of its PURPOSE.
- b) All funds, from whatever source 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 Women's Division 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 Women's Division shall be appropriated by the division.

### **Channels of Giving**

United Methodist Women's funds are sent to the Women's Division listed as either Mission Giving or Mission Giving Plus. All gifts, Mission Giving and Mission Giving Plus, are to be sent by local or district unit treasurers through district and conference treasurers to the Women's Division.

### **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 by the Women's Division.

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 adoption by a donor.

Mission Giving supports conference and district events for United Methodist Women such as retreats, days apart, Schools of Christian Mission, 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 Women's Division budget. The elected members (or directors) of the Women's Division are responsible for deciding how this money should be spent each year for ongoing programs of the Women's Division, 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 unit's total budget.
- A unit Pledge to Mission is the portion of the unit's budget that it sets as a goal to send through district and conference treasurers to the Women's Division.
- A district Pledge to Mission includes all Mission Giving funds to be sent to the Women's Division from local or district units 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 Women's Division. It does not include the funds kept in the conference for Administration and Membership Development (A&MD) expenses.

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

**2. Special Mission Recognition:** An individual or local or district unit honors a special person for any amount shown below. 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 unit 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 Women's Division. The Special Mission Recognition is sent from the Women's Division 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 unit) to the honoree, to commemorate a variety of occasions from birthdays to recognition of mission service and many more. Christmas cards in five designs are available in packets of five for

\$25. The order is placed by the local or district unit 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 unit treasurer. A district treasurer may order cards directly from the Mission Resource Center (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 unit or a friend. Gift acknowledgment cards are available free (except for postage) in packages of 10 from the Mission Resource Center, 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 unit 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 **Mission Resource Center Catalog** for the appropriate resources). Gifts are brought together in the unit once a year, usually with a special service of thanksgiving. A service is printed each year in United Methodist Women's Program Book.

### **Mission Giving Plus**

United Methodist Women members also have two channels of Mission Giving Plus. These allow for:

- the desire of some donors to make special gifts for specific programs or projects over and above their Mission Giving; and,
- the occasional need for special funds in the United States or for international mission projects.

### **1. A Call to Prayer and Self-Denial:**

This annual observance gives local and district units a chance to study and reflect on a particular theme each year and to designate funds for ministries related to the theme for the year.

### **2. Supplementary Gifts:**

Gifts may be designated to:

- any program or project that receives Women’s Division Funding;
- United Methodist Committee on Relief (UMCOR);
- World Communion Scholarships;
- Magazine Fund;
- Women’s Division’s special emphasis for 2009- 2012: “A Brighter Future for Children and Youth”;
- Assembly offering;
- Scarritt Bennett Center.

The World Communion Scholarship program provides funds for graduate level education for students from racial/ethnic minorities in the United States and for students from other countries.

The Magazine Fund (a former special offering of the Wesleyan Service Guild) provides subscriptions to magazines such as *Response* and *New World Outlook*, to professional journals, and to work-related books for persons in mission. It benefits US-2 young adult missionaries, deaconesses, missionaries, overseas women’s groups and others.

“A Brighter Future for Children and Youth” funds support programs that focus on abuse and violence prevention and treatment, serving young people between five and 18 years of age.

The Assembly offering is designated for an emphasis related to the theme of United Methodist Women’s Assembly.

Scarritt Bennett Center, a property owned by the Women’s Division and located on the campus of the former Scarritt College in Nashville, Tenn., is a conference and learning center for Christian ministries of justice and equality, reconciliation and renewal.

### **Other Opportunities for Giving\***

#### *Bequests*

Bequests are gifts given for purposes of mission through a will or other legal devise. Bequests may be Mission Giving Plus (designated) or Mission Giving (undesignated) for mission in general, or for a particular project or for work in a particular country or a specific function (such as education).

#### **Keeping the Channels Straight**

To maintain a solid base of support for the mission programs of the United Methodist Church, a distinction between channels of Mission Giving for United Methodist Women and channels of Mission Giving for the local church must be made. The General Board of Global Ministries, the mission agency of the church is funded through World Service funds, Advance Specials and Special Day Offerings (designated giving) through the United Methodist Church.

As individual local church members, women contribute to World Service through their local church tithes and offerings. These funds help

support all the general program agencies of the United Methodist Church. The General Board of Global Ministries receives a percentage of World Service apportionments. It is under the umbrella of Global Ministries that the Women's Division provides program and ministries with women, children and youth.

As members of United Methodist Women, women contribute Pledge to Mission and other Mission Giving funds. These funds are used for mission through the Women's Division, except for the Administration and Membership Development funds kept at the district and conference levels. United Methodist Women's funds should not be given to the local church to help with its apportionment for World Service. Women have already contributed to World Service appeals through their local church tithes and offerings.

Church members contribute second-mile mission gifts through the Advance Special channel. United Methodist Women members contribute second-mile mission gifts through Supplementary Giving opportunities. Both of these channels must also be kept separate.

### **Women's Division Programs**

The Women's Division provides programs, staff and resources to local, district and conference United Methodist Women.

These resources come in form of:

- advocating for the oppressed and dispossessed with special attention to the needs of women and children;
- offering leadership training events, such as the Schools of Christian Mission;
- providing special seminars on women's concerns and social and economic justice issues;

- connecting with ecumenical groups such as Church Women United and the World Federation of Methodist and Uniting Church Women;
- continuing the commitment to retired missionaries and deaconesses; and
- supplying print and media resources to enhance Christian faith and mission education.

### **NATIONAL MINISTRIES with Women, Children and Youth**

Through the Women's Division Committee on National Ministries with Women, Children and Youth, and in cooperation with the other General Board of Global Ministries program areas, United Methodist Women members share in mission in the United States and the U.S. Virgin Islands.

Many women pray for, know about, volunteer in and collect supplies for mission institutions that work with women, children and teens. The programs of these 98 community centers, schools and residences are now related to the Institutional Ministries Program.

These mission centers are engaged in:

- empowering women;
- offering parenting classes;
- gang violence prevention;
- providing food for the hungry;
- caring for young children and older adults;
- changing unjust conditions in neighborhoods;
- creating economic opportunities for the disenfranchised; and
- helping youth with special needs reach their full potential.

## **INTERNATIONAL MINISTRIES with Women, Children and Youth**

Through the Women's Division Committee on International Ministries with Women, Children, and Youth in cooperation with the other General Board program areas, United Methodist Women members share in mission on five continents outside the United States.

This mission includes:

- childcare;
- health care;
- scholarships;
- Bible Women;
- leadership trainings;
- empowering women; and
- advocating for youth
- Ubuntu eXplorer Journeys.

The Women's Division pays special attention to the support of people in mission. Some of these people are missionaries recruited and commissioned with the United Methodist Church whose work is requested by people in partner churches. Other people in mission are mission workers who serve in their own countries.

## **III. The Local Unit and Its Finances**

The information in this section refers to any of the organizational types of units as a local unit. A unit of United Methodist Women may organize in one of three ways:

- a local church based unit,
- a charge/cluster unit, or
- a district unit.009-Article II, Section 5.

### **Local Unit Treasurer**

The local unit treasurer handles all the funds and keeps the books of the local unit. Since unit

members want to know where their money goes, the treasurer should also be familiar with the programs of United Methodist Women, the Women's Division, and the General Board of Global Ministries. She should be able to help the unit understand why money is needed to help carry out the PURPOSE of United Methodist Women.

### *Working Procedures*

1. Open a checking account in the name of United Methodist Women for the unit. A tax ID number is required for all such accounts; contact the Conference United Methodist Women treasurer for 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 (photocopied from this Handbook and website)
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 unit'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 on the check stub. Enter all disbursements in your cashbook or in your computer records.
7. Balance the books and reconcile the bank statement monthly.
8. Be prompt in sending remittances approved by

the unit 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 unit treasurer or the district treasurer for any questions or help needed.

Note: At the end of each year, the local church's pastor is required to submit a statistical report to the annual conference office. The local unit treasurer should give the pastor the following information:

1. the total number of members in the unit;
2. the total dollar amount the unit has spent for mission locally (local mission outreach) and;

Membership of the local unit Committee on Finance consists of:

- treasurer, as chairperson,
- president,
- vice president,
- secretary,
- mission coordinators,
- secretary of program resources,
- representatives from the subgroups, and
- any others as determined by the Executive Committee.

### **Fiscal Year**

The fiscal year for the United Methodist Church is the calendar year, Jan. 1 – Dec. 31. All funds to be sent to the Women's Division must be forwarded through district and conference treasurers in time to reach New York on or before Dec. 31.

### **Remittance Procedure**

Whether you are a local, district or conference treasurer, the remittance form is the same. To streamline how you submit the remittance form, all United Methodist Women treasurers can choose to submit it in one of these ways:

- Use the computer template provided by the Women's Division. For information on using the web remittance form ask for help from district treasurer;
- Download the form from [www.umwmission.org](http://www.umwmission.org) (click on Where the Money Goes, then Financial Interpretation Tools, and then Forms)
- Photocopy the form (section VII), complete it and mail or fax it to your district counterpart.

In previous quadrenniums, new forms were sent to current local unit presidents to distribute to the new treasurers in the fall. However, to save expenses, we are simplifying the process.

## Responsibilities of the Local Unit Committee on Finance

Keeping the PURPOSE in mind, the committee shall:

1. analyze local unit 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 unit for approval by the Executive Committee and adoption by the unit.
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; and
  - Make plans for opportunities for individual pledging and interpretation of the program and responsibilities of the Women's Division in the unit and subgroup meetings.
5. review and approve financial statements. The Committee should also periodically review the standing rules of the unit to see if any of the rules are in conflict with established financial policies of United Methodist Women.

### Local Unit Mission Coordinator for Education and Interpretation

The responsibilities of the mission area of education and interpretation are either assumed or assigned by the Executive Committee. A mission coordinator for education and interpretation may be elected to fulfill these responsibilities.

The mission coordinator for education and interpretation works with all the local unit officers to enable women to increase their ability to understand, interpret and participate in the Mission Giving and outreach of the church. She is responsible for overall interpretation and promotion of the work of the Women's Division and the General Board of Global Ministries that the United Methodist Women supports.

A complete description of the responsibilities of the mission coordinator for education and interpretation is found in the Constitution and Bylaws 2009-2012, Bylaws, Local, Article II, Section 7a and 7d, and in the Handbook: Focus on Local and District Units 2009-2012.

### Local Unit Committee on Finance

#### *Pledge to Mission*

Many local units hold their Pledge Services in November or some other time in the fall, giving members the chance to decide upon their Pledges to Mission for the unit's total budget for the following year.

- If pledges by members do not equal the unit's budget, the unit may need to consider holding fundraising events or finding some other sources of funds.
- If the members' pledge giving exceeds the pledge made, the unit should consider increasing its Pledge to Mission to the district.

Since district and conference Committees on Finance often need to know units' Pledges to Mission as early as September, a local unit may need to estimate the amount of its Pledge to

Mission to the district before it has held its own Pledge Service. This tentative figure can later be approved by the local unit, or modified as needed. United Methodist Women members and local units are encouraged to increase their Pledge to Mission each year. Just as the costs of operating homes and businesses increase each year, so do the costs of operating mission programs. Every pledge service should include a discussion of the need for increased pledge giving.

### Local Unit's Budget Form on Section VI

#### *Fundraising*

The most important, and usually the largest sources of funds for the local unit's budget are the pledges and mission gifts of individual members. But in many units it is necessary to organize fundraising endeavors to supplement individual pledges and to fulfill the unit'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 unit 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 unit'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 Unit's Budget*

The Committee on Finance should develop a budget and present it to the entire unit for its acceptance. The treasurer should never have the entire responsibility for making the unit's budget.

The Committee's tasks include:

1. Review the PURPOSE of United Methodist Women.
2. Study last year's expenditures line by line to find items that are not consistent with the PURPOSE (such as church kitchen equipment) or parts of the PURPOSE that the budget has omitted (such as leadership training events).
3. Decide on items to include in the budget, along with a tentative amount for each. Try to increase the amount of the unit's Pledge to Mission (the amount sent on to the district treasurer).
4. Estimate Mission Giving income from all sources: individual pledges, gifts, offerings, projects or fundraising events, etc. The analysis of the unit's giving will be useful for this task.
5. Readjust the budget to fit the estimated income or decide how to raise any additional funds to cover projected needs.
6. Review the final draft budget, to be certain:
  - a. That all items are consistent with the PURPOSE;
  - b. That the balance between Pledge funds, Mission Locally, and Administration and Membership Development is appropriate;
  - c. That the outflow does not exceed the pledges made, and
  - d. That only items that are the responsibility of United Methodist Women as a mission organization are included
7. Present the budget to the Executive Committee and then to the unit for approval. Notify the district treasurer of the amount of the Pledge to Mission. If the unit publishes an annual yearbook or directory of its membership, the budget could be printed in the booklet for the information of all the members of the unit.

The local unit's 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 units find this percentage too small, while others find it too large. The final decision rests with the local unit itself.

1. **Pledge to Mission:** The total amount that the unit expects to send on to the district treasurer.

When making its Pledge to Mission, a local unit 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 (A&MD):** Items that enrich the educational experiences and leadership capabilities of unit members and that are necessary for the unit's functioning. Appropriate expenditures include dependent care for meetings, postage and printing, program materials, program expenses, attendance at Schools of Christian Mission 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 unit 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 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.
- Mission Giving Plus 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 unit, but are sent to the district treasurer as they are given, itemized on the treasurer's remittance form.

*Financial Analysis and Goal Setting*

In addition to its budget-making responsibilities, the local unit Committee on Finance also works on analyzing the general patterns of giving of the members, and recommends goals and strategies for raising Mission Giving in each of the Mission Giving channels.

Financial analysis involves documenting and charting the giving of unit members over a period of several months or years (done anonymously, so as not to identify or embarrass individuals). This information helps the unit set specific,

attainable and measurable financial goals. For instance, if analysis reveals that only 15 percent of the unit membership is currently participating in the World Thank Offering, the Committee on Finance would probably want to propose a suitable goal. The goal could be: By Sept. 1, every unit member will have received a packet of information and an offering box for the World Thank Offering, and will have been invited to participate in the World Thank Offering program in November, with a goal of 75 percent participation.

These tasks will involve the committee members in meetings and work sessions in addition to the ones scheduled for preparation of the budget. The Committee on Finance, and all unit members, should also take time each year to evaluate and discuss the progress toward reaching the unit's voted financial goals.

District or conference officers may be contacted if the unit needs help with analysis and goal setting skills.

### ***Annual Audit***

Like each local church, each unit of UMW should have an audit each year. Many units regularly have their own audit separate from that of their local church. This is the best practice since local church and UMW unit funds should be kept separately. The local unit may submit its records for the church audit but is not required to do so.

### ***“Emptying the Treasury” at the End of the Year***

The monies given for United Methodist Women are given for mission. However, a local unit 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; or
- income from a fundraising event may not have been budgeted.

A unit 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 the 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 the special emphasis, “A Brighter Future for Children and Youth,” or to a General Board of Global Ministries mission program that receives Women's Division 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 later 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 Unit Funds**

On the basis of her understanding of and commitment to the PURPOSE, each member determines the amounts and forms of her Mission Giving: pledge, gifts and special donations.

The local unit shall make an annual Pledge to Mission to the district. Funds shall be channeled

through the treasurer of the district organization of United Methodist Women.

Funds for mission locally and for Administration and Membership Development shall be a part of the unit's budget.

All funds received for Supplementary Gifts and for A Call to Prayer and Self-Denial must be sent to the district treasurer.

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

Any bequests and devises to a unit or to a former women's organization of the church from decedents' estates, which are designated in whole or in part for national and/or world mission shall be sent to the district treasurer for forwarding to the Women's Division. (See the Constitution and Bylaws 2009-2012, Bylaws, Local, Article VII, Sections 1-6.)

### **The Subgroup/Circle and Finance**

There is only one treasurer in the local unit of United Methodist Women and one treasury. The funds belong to the unit and are subject to the decisions of the unit. Units 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 unit's budget, not to the subgroup. Pledge funds, and any others that are raised, belong to the unit.

Each subgroup should have a representative on the unit'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 unit 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 unit to the Women's Division;
- how budgetary decisions are made in the Women's Division;
- how mission work is carried out by the Women's Division;
- that Women's Division is a part of the General Board of Global Ministries.

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 unit through the unit budget.

Unit members should be encouraged to participate in experiences that increase their mission knowledge, such as Schools of Christian Mission, 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.

Chapter I on Resources lists a variety of print and video resources 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.

Under the guidance of the Committee on Finance, the unit 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, Annual Report of the Women's Division, *Response*.
2. Link a brief illustration of a mission project to the theme of each meeting (a description of a School of Christian 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 subgroups and the unit could focus on learning about, and participating in, the current channel for Mission Giving.
5. Choose a geographical area or type of mission work (educational, rural, urban, medical, etc.) and learn as much about mission involvement in that area as possible. Subgroups could gather resources, make posters, write letters, obtain missionary letters, and/or participate in a project from the Material Resources for Mission Catalog. The information could be shared in a unit meeting.
7. Use the Women's Division policy statement on giving, "Mission: Responding to God's Grace," for a single program or a series. It is available from Mission Resource Center, and includes ideas for use, including Bible studies. (See chapter I on Resources.)

8. Prepare a program or series of programs on biblical concepts of stewardship.
9. Create and display charts, graphs and posters that describe and illustrate the unit's giving patterns. Celebrate the successes, and challenge the members to increase participation.

The Committee on Finance could assist the unit to focus on one channel of Mission Giving:

1. **Pledge to Mission:** Interpret pledge funds and encourage increased pledge giving through major promotional efforts. In addition to the general suggestions above, emphasize the Pledge to Mission Giving that makes these budgets possible.
2. **Special Mission Recognition:** Promote this channel as a way of giving recognition to members or friends of the unit. Honorees may include retiring unit officers, pastors, helpful church staff members, spouses, special members of the congregation, mission workers, friends, etc. Photographs or a list of previous or current Special Mission Recognition recipients would make an attractive display.
3. **Gift to Mission:** Promote Gift to Mission as a way of commemorating a variety of special events or occasions, including honoring a special speaker. The Gift to Mission cards are:
  - a. "Peace";
  - b. "Happy Birthday";
  - c. "A Baby" for the birth or adoption of a baby;
  - d. "Thank You" for outstanding service or to express gratitude;
  - e. "Thinking of You" for general occasions and health concerns;

- f. “In the Service of Christ” for fulltime and short-term mission workers;
  - g. “Congratulations” for occasions such as a new job, retirement and graduation;
  - h. “A Special Day” for such events as anniversaries, Mother’s Day and other holidays, and when a new member joins the unit; and
  - i. Christmas cards in five designs. Samples of each of these cards are in the Local Treasurer’s Packet (available for newly elected local unit treasurers upon order of the district treasurer) and can be used to make a colorful promotional display. Photographs of each Gift to Mission recipient within the unit can be added to the historical record of the unit.
4. **Gift in Memory:** Use the Gift in Memory as an appropriate substitute for flowers for a member or friend of the unit who dies. The unit should have several packages of Gift in Memory cards available for use when the need arises. Some may be placed in the church foyer or church office. A memorial roll or memorial worship service once a year can highlight this channel of giving.
5. **World Thank Offering:** Promote this channel of giving by providing leaflets, labels and collection boxes, and encouraging frequent participation in response to God’s goodness. A collection box or jar should always be plainly visible at unit and subgroup meetings, and at other strategic times and places. The World Thank Offering Service in the annual Program Book for United Methodist Women (or a service that the unit designs itself) should be used as a gathering time and for distributing materials for the next year’s World Thank Offering. The district treasurer can order a World Thank Offering promotional packet for the unit’s use.

All mission projects depend heavily on United Methodist Women’s Mission Giving. It is essential that members in local units know what is happening in mission, understand the importance of their giving, and experience joy in their giving. The Committee on Finance could also develop plans for the unit to focus on one channel of Mission Giving Plus.

1. **A Call to Prayer and Self-Denial:** This is an excellent opportunity for continuing education about United Methodist Women’s mission involvement and the particular needs of women, children and youth. It combines worship in the form of a Quiet Day Service, which appears in the annual Program Book for United Methodist Women, with an opportunity to share financial gifts. Encourage members to begin saving money a few months or weeks ahead of the observance, so that A Call to Prayer and Self-Denial becomes more nearly a time of sacrificial giving. The mission coordinator for spiritual growth is often responsible for coordinating plans for the observance.
2. **Supplementary Gifts:** Before planning to promote Supplementary Giving, the Committee on Finance should consider:
  - a) The unit’s Pledge to Mission commitment: Is it already taken care of, or at least well assured?
  - b) The eligibility of the particular project: It must relate to a program area of the General Board of Global Ministries that the Women’s Division supports or to the United Methodist Committee on Relief (UMCOR). The Women’s Division special quadrennial emphasis, “A Brighter Future for Children and Youth,” World Communion Scholarships, the Magazine Fund, the Assembly offering and Scarritt Bennett Center are also eligible. District and conference-related Advance Special projects are not eligible.

c) The local unit's ratio of Supplementary Giving to international mission projects as compared to gifts to mission projects in the United States. Supplementary Giving is an opportunity for specific mission interpretation and promotion, but it should not become the unit's exclusive focus. Mission Giving is still the financial foundation for United Methodist Women. Supplementary Gifts are sent through the regular remittance channels to the Women's Division and then 100 percent of the gift is distributed to the designated project(s). This provides for accountability along the way and the guarantee that the gift will reach the specified program.

3. **“A Brighter Future for Children and Youth: Seeking Peace and Justice”**: The leaflet for the Women's Division's special Supplementary Giving emphasis, “A Brighter Future for Children and Youth,” is the basic brochure that highlights the focus on abuse and violence prevention and treatment. The Campaign for Children: Phase III materials are also helpful.

The local unit may wish to use some of its Mission Locally funds for ministries with children and youth, increase its Mission Giving so that more children and youth can be served through mission programs, or make a supplementary gift for the special emphasis itself or for a specific children/youth mission program. Segments from current videos could also be used. Refer to the **Mission Resource Center Catalog** for current listings.

4. **Wills**: Reminding United Methodist Women members of the opportunity to support mission work through wills and bequests is a function of the Committee on Finance. Many women would welcome guidance in this area. A program or unit meeting with an attorney or financial planner could be arranged.

“Remembering the Women's Division in Your Will,” a helpful leaflet, could be given to all members of the unit. Members who make bequests should be encouraged to make the designations as broad as possible, so that funds will not be inadvertently tied up if the designated project changes name or location or ceases to exist. The Women's Division treasurer should be contacted if there is any question about whether a bequest can be legally administered by the local unit or must be sent to the Women's Division for administration.

### *Questions*

Training events, such as sessions at district annual meetings or special officer training days, usually provide the most helpful information on financial interpretation for local unit treasurers and others. Local Unit Treasurers may contact their district counterparts for additional information and answers to questions.

## IV. The District and Its Finances

### **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 units, and district members to the conference treasurer. All funds received from units 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 Women's Division. She is bonded through the Women's Division.

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 units 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.
- Receives Administration and Membership Development funds from the conference treasurer and disburses them in accordance with approved recommendations from the district Executive Committee and written order of the district president and secretary.
- 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 perform 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 the Mission Resource Center to send Local Treasurer Packets and World Thank Offering Packets to local treasurers and units that need them; handles orders for Gift to Mission cards.
- Works with the district mission coordinator for education and interpretation to promote giving to mission with emphasis on the importance of Mission Giving, including promotion of the World Thank Offering; and with the district secretary of program.
- 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 (see page 59); serves on the Committee on Program where one exists; serves on the conference Committee on 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 unit treasurers and to district members regularly

(this can help in a local unit's record keeping and in providing accurate figures on United Methodist Women's giving for the pastor's end-of-year statistical report to the annual conference office); and

- keep the district books on computer accounting software. Information about district units is found in the District section of the Handbook

### *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 below) 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 units
- 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 Mission Coordinator for Education and Interpretation**

The mission coordinator for education and interpretation helps women to understand, interpret and participate in Mission Giving and the outreach of the church. She is responsible for overall interpretation and promotion of the work of the United Methodist Women, the Women's Division and the General Board of

Global Ministries. Specifically, the mission coordinator for education and interpretation promotes and interprets the need for Mission Giving to undergird the program of United Methodist Women with special emphasis on women, children and youth. To fulfill this responsibility, she promotes and uses the printed, video and online resources of the Women's Division and General Board of Global Ministries to tell the mission story. (See chapter I for information on the various resource materials which are used in this job.)

She can personalize “where the money goes” by using specific examples found in resources such as *Response*, *New World Outlook*, the Prayer Calendar, the Women's Division Annual Disclosure Report, the Treasurer's report, leaflets and videos. These reports are available by contacting the Finance Office at (212)870-3740/1 or by writing to Women's Division, 475 Riverside Drive, Room 1503, New York, NY 10115. She can help women to make connections between places, projects and institutions and their Mission Giving.

As she promotes mission education opportunities—mission studies, local mission opportunities, Schools of Christian Mission, United Methodist Seminars on National and International Affairs, mission encounters and Mission Today units—she can show the connection with Mission Giving. She shows where and how Mission Giving funds are used and related to the annual mission studies. She serves as the contact person for local mission coordinators for education and interpretation, provides resources and trains them at least annually. To carry out this responsibility, she attends training opportunities provided by the conference. She is familiar with the sections of the Handbook 2009-2012 covering Local and District Units to determine resources and ways for all mission coordinators to work together in this task.

She serves on the Executive Committee and, where they exist, the Committees on Finance, Program, and Membership Nurture and Outreach. The mission coordinator for education and interpretation works in cooperation with the treasurer to promote mission giving through the channels of United Methodist Women. This cooperation includes:

- enclosing financial promotion information with the receipts sent to local treasurers (perhaps highlighting a different channel of Mission Giving each quarter);
- organizing financial interpretation events for the district, sub-district, cluster and/or local units;
- preparing a calendar or timeline of special events with promotional ideas for use by local unit counterparts—and to help remind everyone of deadlines.

The mission coordinator for education and interpretation may do a variety of other things to carry out her job, such as:

- writing a regular article for the district newsletter (a way to highlight the connection between mission projects and channels of Mission Giving, introducing mission personnel and mission institutions, suggesting ways to participate in the channels of giving such as by presenting a Special Mission Recognition to a special speaker);
- preparing displays for district, sub-district and cluster meetings (perhaps highlighting mission institutions and mission personnel);
- giving “minutes for mission” and other presentations at district meetings (a way to highlight resources and opportunities for mission education);
- speaking to local units, and/or preparing informational handouts for other district officers to use when they speak at local units; and
- using the resources to help other district officers promote Mission Giving.

A complete description of the responsibilities of the mission coordinator for education and interpretation is found in the Constitution and Bylaws 2009-2012, Bylaws, District, Article II, Section 6a and 6d, and in the District section of Handbook 2009-2012.

### **District Committee on Finance**

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,
- secretary,
- four mission coordinators,
- secretary of program resources,
- communications coordinator, and
- 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 units 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; and

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 Women's Division.

### ***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 Women's Division. It includes all funds sent from local and district units 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 Mission Locally or

Pledge to Mission amounts, as a local unit 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, Schools of Christian Mission, 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. **Mission Giving Plus for a particular mission program:** gifts given for a specific project related to a program area of the General Board of Global Ministries that receives Women's Division funding or to the United Methodist Committee on Relief; sent through regular channels.
4. **Mission Giving for the Women's Division Special Emphasis:** "A Brighter Future for Children and Youth" (see page 55 for a description).

#### *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 units 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 units 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.

## Promotion and Interpretation

Good financial interpretation at the district level can help expand concepts of mission for members of United Methodist Women. Interpretation can include:

- Presenting a “mission moment” at every district meeting, including meetings of the Executive Committee.
- Recognizing a deaconess or other person in mission (including representatives of our mission institutions) in attendance as a participant or as a mission speaker at district events, and perhaps honoring her with a Gift to Mission or a Special Mission Recognition.
- Putting a selected mission leaflet in packets prepared for district events, and making sure that information about the channels of giving is on literature tables (perhaps accompanied by a display showing Mission Giving recipients).
- Preparing financial interpretation articles for district newsletters, web pages or other publications; including information with receipts sent to local unit treasurers; sponsoring skit, song or poster contests to increase interest in Mission Giving.
- Using the district’s program of local, charge/cluster and district unit visitation to tell the mission story, including where the money goes.
- Discussing and explaining the district Administration and Membership Development budget, which is made possible by Pledge to Mission Giving.
- Creating a mission bulletin board or display, perhaps one that can travel from unit to unit;
- Using the leaflet “Mission: Responding to God’s Grace” as the basis for a district meeting or retreat; organizing a district mission interpretation workshop (includes financial interpretation);
- Preparing a booklet of ideas (skits, articles, quizzes, Pledge Services, etc.) to be distributed

to each local unit.

- Coordinating a district-wide collection using the Material Resources for Mission Catalog.

## District Funds

All funds received by the district treasurer from any source shall be remitted to the treasurer of the conference organization as Mission Giving gifts. The district organization receives Pledge to Mission monies from local units and remits the money to the conference treasurer. The district organization shall make an annual pledge to the Women’s Division, 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 Women’s Division.

Offerings taken at district meetings or events shall be allocated in accordance with the PURPOSE upon the recommendation of the Committee on Finance to the Executive Committee. (See page 58, Appropriate Use of Offerings.)

The district organization shall submit a budget for Administration and Membership

Development to the conference organization for study and recommendation by the conference Committee on Finance. Funds for district Administration and Membership Development shall be received by the district treasurer from the conference treasurer. (See Constitution and Bylaws 2009-2012, Bylaws, District, Article VII.)

### **Conference Treasurer**

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

- operates the ONLY bank account of the conference United Methodist Women;
- receives funds from district treasurers and transmits them to the Women's Division;
- 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 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 Women's Division;
- 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 (see below).

### ***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 below) 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, the conference Executive Committee and a copy should be mailed by the auditor to the Women's Division, 475 Riverside Drive, Room 1503, 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 expenses 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 Women's Division. The treasurer:

- sends an updated bonding list to the Women's Division at least annually (conference president, conference treasurer, district presidents, district treasurers, and the business manager or registrar of the conference School of Christian Mission are bonded by the Women's Division); an updated bonding list should also be sent to the Women's Division 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 Women's Division;
- serves as chairperson of the Committee on Finance and serves on the Executive Committee and Committees on Program and School of Christian Mission.

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 to do the same.

### **Conference Mission Coordinator for Education and Interpretation**

The conference mission coordinator for education and interpretation is the chief financial storyteller for the conference United Methodist Women, and helps women understand, interpret and participate in the Mission Giving and outreach of the church. She is responsible for overall interpretation and promotion of the work of the Women's Division and the General Board of Global Ministries.

A complete description of the responsibilities of the mission coordinator for education and interpretation is found in the Constitution and Bylaws 2009-2012, Bylaws, Conference, Article II, Section 6a and 6d. Responsibilities are also described and discussed in regular update sessions and materials from the Women's Division.

Specifically, the mission coordinator promotes and interprets the need for Mission Giving to undergird the program of United Methodist Women with special emphasis on women, children and youth. This responsibility includes interpreting the changing concepts of mission and the changing roles of mission personnel.

In fulfilling her responsibilities, she promotes and uses printed, video and online resources of the Women's Division to tell the mission story. Using *Response*, *New World Outlook*, the Prayer Calendar and other resources, she shows the connection between mission projects and Mission Giving. As she promotes mission education opportunities — mission studies, local mission opportunities, Schools of Christian Mission, United Methodist Seminars on National and International Affairs, mission encounters, Mission Today, and supplying material resources for mission programs and projects—she shows that the total program of United Methodist Women and the Women's Division is a program of mission made possible by Mission Giving.

The mission coordinator for education and interpretation serves as the contact person for district mission coordinators for education and interpretation, provides resources and trains them at least annually. To fulfill this responsibility, she attends training opportunities provided by the Women's Division. She is familiar with the section of the handbook for districts and local units so she can provide appropriate resources and training.

She serves on the following committees: Executive, Finance, Program, Membership Nurture and Outreach, and School of Christian Mission.

In cooperation with the conference treasurer, the mission coordinator for education and interpretation promotes giving through the channels of United Methodist Women, with special emphasis on Mission Giving. She may help the conference treasurer with training events for district officers, arranging for displays and other financial promotion efforts at all conference gatherings, and organizing mission interpretation workshops (including financial interpretation) and similar special events for the conference.

Some conferences promote special emphases to

raise additional mission money, such as mission ribbons, mission corsages, candle burning for mission, contests, and certificates of recognition for five-star units. The conference Executive Committee should approve plans for any special emphasis and name persons responsible for carrying out plans.

To fulfill her responsibilities, the mission coordinator for education and interpretation needs a variety of resources.

See **Mission Resource Center Catalog** for information on resource materials helpful to these officer responsibilities.

The mission coordinator for education and interpretation may develop several ways of “telling the story of money in mission” that include:

- writing regular articles for conference newsletters or newspapers that tell the mission story and make it come alive for the readers;
- speaking at district and local unit meetings and/or preparing informational handouts for other conference officers to use when they speak about financial matters in the districts;
- giving mission updates at conference School of Christian Mission, conference Executive Committee meetings, and other gatherings.

She can contact the Women's Division for additional information or resources needed for promotional work, such as copies of missionary letters. The Women's Division each year sends a copy of the Women's Division Treasurer's Report, a Financial Disclosure Report and the Mission Budget to the conference treasurer and the conference mission coordinator for education and interpretation.

### **Conference Committee on Finance**

Membership of the conference Committee on Finance consists of:

- treasurer, as chairperson,
- president,
- vice president,
- secretary,
- four mission coordinators,
- secretary of program resources,
- communications coordinator,
- district treasurers, and
- 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 Women’s Division.

Additionally, 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 Women’s Division. It includes all Pledge to Mission funds coming from the local and district units through the district treasurer, minus the amount withheld for conference Administration and Membership Development expenses. It also includes all funds received through the other four channels of Mission Giving, as well as any other 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 Mission Locally 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 Regional School of Christian Mission. 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 units 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 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 Women’s Division.
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 Women’s Division. 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, Schools of Christian Mission, 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. **Mission Giving Plus for a particular mission program:** gifts given for a specific

project related to a program area of the General Board of Global Ministries that receives Women's Division funding or to the United Methodist Committee on Relief; sent through regular channels.

4. **Mission Giving Plus for the Women's Division Special Emphasis:** "A Brighter Future for Children and Youth." Mission Giving Plus may have the advantage of personalizing a particular mission need. Careful financial interpretation, however, will also be required so that the continuing need for mission funds to benefit all mission programs is understood.

#### *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 Women's Division 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 Women's Division. All mission funds received by the conference treasurer from any source shall be remitted to the treasurer of the Women's Division, 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 Women's Division 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 world mission shall be sent to the Women's Division.

Offerings taken at conference meetings or events shall be allocated in accordance with the PURPOSE upon the recommendation of the Committee on Finance to the Executive Committee. The offering shall be either Mission Giving through Pledge to Mission or Mission Giving Plus.

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 (Constitution and Bylaws 2009-2012, Bylaws, Conference, Article VII).

### **Jurisdiction Treasurer**

The jurisdiction treasurer is responsible for the finances of the UMW 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 upon written order of the president and secretary.
- Preparing for the approval of the jurisdiction, Jurisdiction Leadership Team in consultation with the treasurer of the Women's Division, 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 below.

### ***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 below) on the accounting records of the jurisdiction and completes a statement indicating that the procedures were satisfactorily performed. A copy of this statement is given to the conference treasurer, the jurisdiction leadership and a copy mailed by the auditor to Women's Division, 475 Riverside Drive, Room 1503, New York, NY 10115, attention: Treasurer.

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

- Copies of Mission Team Minutes
- Copy of the Jurisdiction Budgets
- 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 record 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 Women's Division. 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 Women's Division: the treasurer and the Jurisdiction Leadership Team's Women's Division 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 Women's Division 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 Women's Division treasurer. (Constitution and Bylaws 2009-2012, Bylaws, Jurisdiction, Article 6, Section 2)

The Jurisdiction Leadership Team Workbook contains guidelines and sample worksheets for the budgets. It also contains the form to be used for the annual financial procedures.

