Minister’s Discretionary Fund policy proposed 12/20/17

PURPOSE

The Minister is often made aware of situations where individuals, families or a group, who may or may not be members of the congregation, are in need of assistance. The Minister’s Discretionary Fund has been created so that the Minister may, at the Minister’s discretion, use these funds to respond confidentially to requests for assistance from members and others.

POLICY

1. All contributions to the Minister’s Discretionary Fund will be deposited into the Church’s operating accounts and any contributions made by check will recognized as a donation to the Church by the Treasurer in accordance with IRS requirements and the Church’s policies.
2. Funds may not be solicited by the Minister from the Church’s members and friends for specific purposes (e. g. to support a specific person in need or to provide scholarships for a designated purpose). Similarly contributions to the Minister’s Discretionary Fund cannot be accepted if they are designated for a restricted or specific purpose.
3. The funds in the Minister's’ Discretionary Fund are to be spent:
   1. In accordance with the mission and vision of the Church as interpreted by the Minister;
   2. Only for needs and purposes in keeping with the Church’s tax exempt status;
   3. As part of the Church's ministry to members and beyond; and
   4. As deemed appropriate by the Minister.
4. Although the Church expects that the Minister will exercise due diligence in making decisions about expenditure of funds from the Minister’s Discretionary Fund, the Minister has sole discretion over expenditures, with the following restrictions:
   1. Funds may not be used for the direct or indirect benefit of the Minister and/or the Minister’s family.
   2. Funds may not be used to provide compensation, benefits, or gifts to staff.
   3. Funds may not be spent on any line item already covered in the church’s operating budget or for standard programming for which budget coverage would normally be provided.
   4. The Minister will, to the extent feasible, provide gift cards to recipients in lieu of cash.
   5. The Minister shall request reimbursement for expenses associated with disbursements of the Minister’s Discretionary Fund in accordance with standard practices. Without violating the confidential nature of the reimbursement, the Minister shall provide a general description of the purpose for which the funds are requested. The Minister will, to the extent feasible, keep receipts for services and goods purchased and a confidential record of recipients.
   6. Annually in May the Treasurer and the Minister will review how much was received by the fund, disbursed in the period, how many recipients, and for what general purposes the funds were used. No names of recipients will be disclosed. The Minister will also report to the membership at the Annual Meeting the general purposes for which the funds have been used since the last report.
5. Funds in the Minister’s Discretionary Fund shall be maintained as a reserve in the Church’s financial records and totals reported according to the Church's standard reporting procedures. Monies retained in this Fund shall not lapse at year end and shall be retained in the Minister’s Discretionary Fund for subsequent fiscal years.
6. In the event of a Minister’s departure from First Church of Jamaica Plain, UU, all monies in the Fund remain with the Church. The Fund belongs to the Congregation and not to the past, current or any future Ministers.