

Financial Guidelines For Your Committee, Network or Task Group



**Finance and Administration Committee of
Saskatchewan Conference**

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Financial Information Sharing

- 1. Financial Statements:** Unaudited financial statements which are produced at the conference office consist of an Equity Division, Income Statement, and Balance Sheet. They are prepared for and presented at each meeting of the Finance and Administration Committee or its Executive and the Conference Executive throughout the year.

Committees/Networks/Tasks/Task Groups are invited to request financial information relating to their meetings/event/ activities. Please contact the conference office to make such a request.

- 2. Expense Forms:** Expense forms are available in paper or pdf format. Contact the conference office to have one emailed to you.

The top of the expense form has identification information needed to track expenses for your group/event. The expense form will allocate the expenses to the following categories – travel; meal; dependent care; and salary replacement. Please use the ‘other’ category (with a short description) for additional expenditures.

Ensure the name and address of the volunteer/claimant is current. We ask individuals to claim only the amounts they will be reimbursed for. Some of your committee/network/task/task group or event expenses may be paid with a Conference credit card or direct billing and will be noted by the conference office.

Two travel rates are offered, an individual rate and a car pool rate. A volunteer may claim one or both rates. For example, Mary Snow drives by herself from Regina to Moose Jaw, picks up Joe Frost and Bob Slush (from Mossbank) and drives to Swift Current for a meeting and returns at the end of the day. On Mary Snow's expense form she would put the travel back and forth between Regina and Moose Jaw at the individual rate of \$0.23 per km and the travel back and forth between Moose Jaw and Swift Current at the car pool rate of \$0.30 per km. Bob Slush would claim the travel back and forth between Mossbank and Moose Jaw at the individual rate of \$0.23 per km.

On the reverse side of the meeting/event expense form is an authorization for emergent expenditures. This is for the expenses of an emergent working group or, in rare cases, for a Committee/Network/Task/Task Group which has expenses which for some reason would be outside of the Budget process. They would be authorized by either the Finance and Administration Committee or its Executive or the Conference Executive.

Committee/network/task/task group convenors/leaders must sign expense forms at the conclusion of the meeting or event.

Meetings

Meeting arrangements including meals and accommodations will be made for you by the conference office.

1. **Meals:** Receipts for meals incurred to and from a meeting or event (or for grocery shopping and home

provisions which are used instead) are required. Saskatchewan Conference does not have a policy which specifies the amount of reasonable meal expenses but the policy of the General Council can be used as a guideline. It suggests that a breakfast or lunch be under \$15.00 and supper be under \$25.00.

2. **Accommodations:** Saskatchewan Conference has an Accommodations Policy for accommodations or room bookings. It is available upon request from the conference office. If you need to be in a hotel other than those specified or want to book your own room for some other reason, please be in touch with the conference office. The cost would then be included on the Expense Form.

Please be aware that most hotels and retreat centres have a 48 hour cancellation policy. Your Committee/Network/Task/Task Group will be charged for all or a part of the cost of your room if the reservation is not cancelled in time.

3. **Mileage:** Mileage for meetings is currently \$.23/km for an individual and a car pool rate of \$.30/km for a driver with one or more passengers. Car pooling is environmentally responsible and may be a time of community building and cost saving to Saskatchewan Conference. For some of the same reasons, some members of Committee/Network/Task/Task Group have travelled to meetings or events by bus which would also be included on the Expense Form.
4. **Alternatives to face to face meetings:** Alternatives to conventional face to face meetings can also be

environmentally responsible, good stewardship of the time of volunteers and staff, and a saving for Saskatchewan Conference. Considerations include:

- available technology
- agenda or programming requirements including decision making and educational opportunities
- relationship building
- driving and winter road conditions, etc.

Alternatives include:

- telephone conference calls
- video-conferencing using either skype or adobe connect.

Fund Descriptions:

This section defines the various designated or restricted funds held by Saskatchewan Conference and identifies who has responsibility within the structure for authorizing disbursements. Financial information in relation to these funds is included on the equity division statement that is part of the unaudited financial statements prepared for each meeting of the Finance and Administration Committee Executive and the Conference Executive.

1. CONFERENCE GENERAL FUND

This is the main operating account of Saskatchewan Conference. Disbursements are authorized by the Budget as approved by the Conference at its annual General Meeting with revisions to the Budget made by the Conference Executive on recommendation of the Finance and Administration Committee or it's Executive.

2. DESIGNATED OR RESTRICTED FUNDS

Conference Restricted Fund Policy:

A Restricted (or Designated) Fund may be created only by the Finance and Administration Committee upon application and requires the following:

- 1) The purpose of the fund
- 2) How the money will be collected (donations, grants, registration fees, application to contingency fund, general fund, Moats Land Fund)
 - If collecting monies through donations, be clear what happens with any excess funds (for example: donating them to the M&S Fund, returning them to source, or using them for some other purpose).
 - A decision about the use of excess monies in funds established through a grant for a specific purpose will be made through the Finance and Administration Committee or it's Executive.
- 3) Who will have the authority to disburse or expend the fund?
- 4) Who will be able to receive monies from the fund?
- 5) How will application for monies be made?
- 6) The duration of the fund and how the fund will be closed.

- 2.1. **Bequest Fund** (*October 12-13, 2007; amended as appropriate with the adoption of the new structure document – December 2nd and 3rd, 2011 and revised by the Conference Executive at its meeting of May 3rd, 2013*)

The Bequest Fund Policy pertains to bequests that have no conditions attached --

A bequest is an opportunity for visioning new possibilities or an opportunity to respond to emergent issues. However, it might also pay for ongoing work that wasn't able to be funded through the budget process.

When bequests without conditions are received by Saskatchewan Conference, the funds will be distributed pursuant to the following bequest policy:

If the bequest is equal to or less than \$10,000 it will be placed in General Funds

If the bequest is over \$10,000, it will be placed in the Bequest Fund and the following process will be used:

1. The Finance and Administration Committee will inform the members of Conference about the bequest, the meeting date for the Finance and Administration Committee when recommendations will be considered, and the process to be followed, in order that applications or suggestions for the use of the bequest may reach the Committee in a timely fashion.
2. The initiator of the application or suggestion (e.g. person, group, committee, institution, pastoral charge, presbytery, etc.) will contact the Conference Office in order to receive guidance on how to prepare the suggestion so that the Committee can receive the application and deal with it effectively.

3. The committee will deal with the applications or suggestions that come to it, either at a regular meeting or a specially called meeting focused solely on the use of bequests received by the Conference.

4. Funds will be paid out upon receiving receipts. (*Executive Minutes Feb 8-9/2008 B96*)

Applications or suggestions for the Finance and Administration Committee to consider shall include:

- * Purpose statement which tells how this suggestion fits into the ministry and mission of Saskatchewan Conference at this time and details about who will benefit from use of the bequest.
 - * Estimated cost of the project (For Capital projects include contractor estimates for materials and labour)
(*Executive Minutes Feb 8-9/2008 B96*)
 - * Timeline
 - * Who, what body, will be responsible for the implementation of the project
- * If a suggestion is made to donate to a group, proof of charitable status must be attached – (Go to the CRA website (<http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html>), search the name of the group, print one page titled *Canadian Registered Charities --- Detailed Page.*” and attach as proof)

2.2. **Cohen Fund**

The Cohen Fund provides support for respite for ministry personnel and their families, and for education for lay people. Applications to the Cohen Fund are assessed by the Conference Program Staff for Ministry Personnel and Education for Ministry (Conference Personnel Minister) and either the Conference Program Staff for Mission or Education and the Executive Secretary. Awards are for 75% of the cost, to a maximum of \$500 once in three years. Only the interest on the original bequest of \$20,000 is available. (Conference Executive, May 4-5, 2012)

2.3. **Continuing Education (previously the Learning for Leaders Fund)**

The source of funds in the account has been monies received from the General Council. Expenditures are authorized by the Continuing Education Task Group.

2.4. **Counseling Assistance Fund**

A fund established by the Conference Executive to provide assistance for the counseling costs of ministry personnel or their families and of lay or ministry personnel who are deemed to be victims of sexual abuse, sexual assault, or sexual harassment as defined under the Sexual Abuse Prevention and Response Policy and Procedures up to a maximum of \$1,000/yr. Expenditures are authorized by the Conference Program Staff for Ministry Personnel and Education for Ministry (Conference Personnel Minister) and one other Conference Program Staff or the Conference Executive Secretary (*Conference Executive, May 6-7, 2016*)

2.5. First Five Event Fund

A fund for grants and expenditures relating to the First Five Event.

2.6. Faith Formation Generosity for Mission Fund

A fund for transactions relating to the Generosity for Mission monies which were originally received from the General Council. Expenditures authorized by those responsible for the Mission and Service (M&S)/Stewardship Education Task together with the Program Staff for Mission and Education.

2.7. Interim Ministry Support Fund

A fund established for transactions relating to monies received in 1994 from the General Council Division of Ministry Personnel and Education for the purposes of providing support and training for Interim Ministry. Disbursements are authorized by the Conference Interim Ministry Committee. *A Guidelines and Application Form* is available upon request from the Conference Office. The fund is to be maintained at a minimum of \$6,000 at the beginning of a budget year. (Dec 8-9/06 B45)

2.8. All My Relations Fund

To provide resources for United Church groups for work in building relationships between aboriginal and non-aboriginal people. Expenditures are authorized by the All My Relations Network

2.9. Moats Land Fund

1) The Purpose of the Fund:
To honour the wishes of Ethel Moats and other donors for the use of Saskatchewan

Conference by:

- a. Supporting the Budget of Saskatchewan Conference
- b. Supporting emergent needs beyond the capacity of the Contingency Funds for Saskatchewan Conference
- c. Supporting Green Initiatives

The amounts available for the various purposes would be determined by the annual General Meeting of the Conference upon the recommendation of the Finance and Administration Committee.

2) How will the money be collected?

The money will be collected through royalties, both oil and surface rights, and rent and future income from other resource revenue that might come to the Saskatchewan Conference.

3) Who will have the authority to disburse or expend the fund?

- a. Budget of Saskatchewan Conference – The delegates to the Saskatchewan Conference Annual Meeting based on recommendations from Conference Executive and the Finance and Administration Committee
- b. Emergent Needs of Saskatchewan Conference - Conference Executive in consultation with Finance and Administration Committee
- c. Green initiatives – Mission Support Committee

- 4) Who will be able to receive monies from the fund?
 - a. Budget and Emergent Needs
 1. Saskatchewan Conference
 - b. For Green Initiatives:
 1. Congregations/Pastoral Charges
 2. Incorporated Ministries
 3. Outreach Ministries
 4. Presbyteries
 5. Camps
 6. Saskatchewan Conference

- 5) How will application for monies be made?
 - a. Budget: through Annual Budget Process
 - b. Emergent Needs: through decisions of Conference Executive in consultation with the Finance and Administration Committee
 - c. Green Initiatives: through forms to the Mission Support Committee

- 6) The duration of the fund and how the fund will be closed.

The Finance and Administration Committee sees this fund as ongoing until the money runs out. The Finance and Administration Committee will establish parameters on an annual basis as to how much is available for disbursement. (Conference Executive May 4-5, 2012)

2.10. **Personnel Issues Resolution Fund** (*Conference Executive, October 2-3, 2003, Page B30*)

The fund is accessed by Saskatchewan Conference upon the recommendation of the Finance and Administration Committee to

reimburse the costs related to formal hearing/legal costs; to assist with the 90 day salary obligations for ministry personnel when a pastoral relationship is dissolved by action of the presbytery; to pay remedial costs associated with presbytery requirements following out of reviews pursuant to section J.9.2 of the Manual. e.g. assessments of ministry personnel, therapy required. Disbursement is limited to:

- 1/3 of the costs for the coverage of 90 days of salary when a pastoral relationship is dissolved by action of presbytery.
- 50% of legal costs associated with formal hearings, up to a maximum of \$5,000.
- 50% of remedial costs to a maximum of \$2,000.
- 50% of the costs for a section J.9.2 review team to a maximum of \$2,000 (*Conference Executive Sept. 30 – Oct. 1, 2005*)

2.11. **Reserve Fund**

A fund of the Conference which receives all of the funds of the Conference other than those in the General Fund or in another designated or restricted fund. The fund would be used to respond to extraordinary and unexpected financial situations, especially enabling it to meet its financial obligations if a shortfall occurs in assessments. Disbursements are on the authority of the Conference through its Budget, the Conference Executive, or the Finance and Administrative Committee or its Executive.

A “Minimum Reserve Fund Policy” was established by the Finance and Administration Committee at its meeting in March, 2013, and reworded for clarification by the Finance and Administration Committee Executive at its meeting on January 13th, 2014 as follows:

“The minimum balance in Saskatchewan Conference Reserves (including the Reserve Fund and the Moats Fund) in any year (based upon the most recent internal unaudited figures) be thirty per cent (30%) of the Conference’s annual budgeted expenses of that year excluding the amounts set aside for contingencies and budgeted for grants.”

2.12. Women of the United Church Bursary Fund

A fund under the direction of the Women of the United Church Network to give financial aid to students who are members of a Saskatchewan United Church and who are participants in a recognized program of preparation for pastoral ministry in The United Church of Canada. Expenditures are authorized by the Network Co-ordinators and the Conference Program Staff for Mission and Education.

2.13. Learning Site Fund

A fund established by the Conference Executive upon the recommendation of the Pastoral Relations / Settlement Committee to support pastoral charges within Saskatchewan Conference which would not otherwise have the financial resources to be learning sites. The fund is administered by the Saskatchewan Conference Committee on Internship and

Educational Supervision. Further information about the Fund should be obtained from the CIES. (*Conference Executive May 8-9, 2015*)

Saskatchewan Conference Budget:

The funds held by Saskatchewan Conference are used by the Conference to perform General Council mandated functions and to enable the ministry of the Conference, its presbyteries, and pastoral charges.

Saskatchewan Conference funds are accumulated in a General Fund. The General Fund includes monies received from assessments, grants, investment returns and any other sources which do not indicate a specific designated or restricted purpose. The General Fund is used for expenditures for Conference meetings/activities or other expenses known which are commitments.

The Finance and Administration Committee guides the Conference through its budget process which utilizes the pooling and sharing of its funds and expenditures for its groups/events. The intention is to uphold good stewardship not only of the money but of learnings, talents, ideas, resources, people, and programs and to live in a way consistent with the Mission Statement and Values of Saskatchewan Conference.

The Budget Process

The Budget process is as follows:

- Prior to the Saskatchewan Conference annual General Meeting, the Finance and Administration Committee at its spring meeting:

- makes recommendations to the Conference Executive about the income to be included in the Budget including the amount of the Grant to be received from the General Council, the amount of interest which it is anticipated will be received, and the amount of Presbytery Assessments for the year,

 - considers the commitments or expenses for the 3 preceding years which include fixed costs such as leases, salaries, and the audit, and makes adjustments based on past spending and the spending that is anticipated in the year for which is the Budget is being developed,

 - determines the total expenses of the Conference for the year including commitments, the costs of the annual meeting, grants, the expenses of the Conference Executive, Committee & Tasks/Task Groups, and Networks, and an amount to be set aside for contingencies. (In each case, the expense in each category is calculated from the average of the expense for the 3 preceding years. The proportion of such average amounts to the total expenses is then used to calculate each category of expense in the Budget.), and,

 - determines what amounts, if any, are required from the Moats Land Fund and/or the Reserve Fund to satisfy any Budget deficit.
- The Saskatchewan Conference Executive reviews these recommendations shortly before the annual General Meeting and makes

recommendations to the Saskatchewan Conference annual General Meeting for decision.

- Based upon the decisions made by the Conference at the annual General Meeting, the Finance and Administration Committee Executive consults with the convenors of the Committees of the Conference and those responsible for the Tasks/Task Groups and then sets the Budget for Committees/Tasks/Task Groups by dividing up the global Budget determined at the annual General Meeting among them. This is done by, where possible, considering the expenses for each Committee/Task/Task Group over the preceding 3 years and dividing up the total amount available based upon the proportion of the average expenses of each to the total expenses.
- The Finance and Administration Committee also schedules and facilitates a conference call in the fall of each year to engage the leaders of the Networks in a process to divide up the global Budget for Networks. That conference call is an opportunity for the leaders of each of the Networks to work together co-operatively in establishing a Budget for each Network for the upcoming year. They are asked to come to the meeting with realistic plans for their Network's programming for the coming year and the anticipated related costs for budgeting purposes.

- The Budget process for both Committees/Tasks/Task Groups and for Networks uses a co-operative process which is similar to the process used to establish the Budget for the Conference as a whole.
- A meeting of the convenors of each Committee and of those responsible for a Task/Task Group for the Conference will take place mid-year (usually in June once the new convenors are elected at the annual General Meeting). This is an opportunity for each Committee or Task/Task Group to review the money spent from its Budget to date, identify the funds that are still available, and identify those funds which will be unspent and not needed by the Committee or Task/Task Group and therefore which may be available to be reallocated or shared with other Committees/Tasks/Task Groups. This results in the sharing of any monies as required among the Committees/Tasks/Task Groups.
- As similar process happens for the Networks of the Conference. A meeting of the leaders of each Network will take place mid-year (usually in June). This is an opportunity for each Network to review the money spent from its Budget to date, identify the funds that are still available and those funds which will be unspent and not needed by the Network and therefore which may be available to be shared with other Networks.

- If, as part of the process for Committees/Tasks/Task Groups and for Networks, the sharing of available adjustments is inadequate then a request can be made to the Finance and Administration Committee Executive for an amount which will be overspent to come from the Contingency Fund.
- Financial information is sent out quarterly by the Conference Office to convenors of Committees, Network leaders, and those responsible for Tasks within the Conference structure and also prior to the meetings when individual Budgets will be discussed. Otherwise, such information can be requested by anyone throughout the year.
- The Budget Process also establishes the amount of a Contingency Fund which is used to pay for expenses which are either unexpected (such as the cost of an appeal, a complaint pursuant to the Sexual Abuse Prevention Policy, or other legal proceedings) or only incurred periodically (such as the cost of the Moderator's Visit, the cost of an emergent working group, or some other cost identified by the Finance and Administration Committee or Conference Executive).
- Detailed financial statements can be requested by any member of the Conference at anytime through the year.