

**Unitarian Universalist Congregation of Fairfax
Operational Policy**

Subject: Ministers' Discretionary Fund

Number: IV.E.

Effective Date: 5/20/15

Approved By: Coordinating Team

Revised: 6/26/19

Policy

The ministers sometimes are made aware of individuals, families or groups that are in need of financial assistance or of other needs either within or outside the scope of UUCF's activities for which budgeted or designated funds are not available. UUCF maintains a Ministers' Discretionary Fund (the fund), managed as a separate account with the UUCF Custodial Account, from which the ministers may approve payments according to the procedures and subject to the limitations outlined below.

Procedures

Contributions

- UUCF congregants may make designated contributions to this fund at any time. Contributions to the fund will be recorded as charitable contributions for tax purposes.
- From time to time as needed and with the approval of the Coordinating Team, the ministers may solicit contributions from the congregation to replenish the fund. No general operating monies will be used to replenish the fund.
- The fund may not be used as a pass-through account for contributions solicited or offered for specific purposes.

Disbursements

- The Ministers' Discretionary Fund is to be used only for needs and purposes in accordance with Unitarian Universalism, the mission of the congregation, as part of the congregation's ministry to members and beyond, in keeping with the congregation's tax-exempt status, and as deemed appropriate by the ministers.
- Except for the limitations listed in this policy, the ministers have sole discretion for disbursements from the fund.
- Requests for disbursement are made through regular bookkeeping procedures as outlined in the UUCF Financial Policies and Procedures, though to protect the confidential nature of the disbursement, the purpose may be listed in general terms.

Reports

- The finance manager will prepare a report of income and expenses from the fund for the Coordinating Team on a biannual basis, protecting the confidentiality of recipients as needed.
- The ministers may request a report of income and expenses for the Fund at any time.

Limitations

- The fund may not be used for the direct or indirect benefit of a minister or the minister's family.
- When a minister leaves UUCF, all monies in the Discretionary Fund remain with UUCF. The fund belongs to UUCF and not to the minister.