

Southern Illinois Quaker Meeting (SIQM)

Ministry Fund Guidelines

Approved 5/26/2012

SIQM supports its Friends led to do volunteer service, pastoral care or ministry in several ways – spiritually, logistically and financially. When a leading or calling to service is recognized, tested and affirmed by SIQM as a whole, a support or Anchoring Committee is named by the business meeting to provide Spirit-led clearness about the service work and the form it can take, guidance for the volunteer minister, and accountability between the volunteer, the Meeting, and donors.

This document describes the nature of financial support for SIQM Friends in ministry.

Expenses

The Ministry Fund has been used in the past, and may be used in the future, for expenses related to travel in the ministry and volunteer service work. The following process is undertaken.

- 1) Categories of anticipated expenses for a ministry or project are first seasoned and recommended for approval by an Anchoring Committee, then adopted as a guideline or rubric by the business meeting.
- 2) A Ministries Committee consisting of the Clerk, Treasurer and Recording Clerk will approve specific ministry reimbursements (minute #11, 8/22/2010) based on the approved rubrics, in part to ensure that multiple ministries will each share appropriate financial support. Whenever possible, this approval should be obtained prior to incurring the expense.
- 3) Actual Ministry expenses, which at this stage are usually reimbursements already released, are ratified by the business session of the SIQM monthly meeting as part of the Treasurer's report or the Anchoring Committee report.

Because it can be expected that more than one ministry may be active simultaneously, the Anchoring Committees and Ministries Committee should jointly develop a guideline for sharing the Ministry Fund among the ministries. The agreement should be proposed and accepted by the entire business meeting. It will be necessary for the ministers and the Anchoring Committees to communicate with one another about forthcoming expenses, and for all to stay cognizant of the balance in the Ministries Fund. When Ministry funds are insufficient to meet all anticipated needs, the ministry activities are unfunded, and should be halted while the Anchoring Committees seek Divine Guidance for the way forward.

Expenses described below may need to be pre-paid (for example, conference registration fees) rather than reimbursed after the fact. Furthermore, there are some expenses for which ministers may not have the means to pre-pay and wait for a reimbursement afterward. Careful planning and oversight of fund balances by the ministers and the Anchoring Committees is the only way to ensure that the fund isn't overspent. If the Ministries Fund is fully depleted, the ministers may not incur additional expenses with the expectation of reimbursement. Anchoring Committees will discern the nature of the ministry in the absence of funding.

The Meeting will follow the *IRS Tax Guide for Churches and Religious Organizations* (<http://www.irs.gov/pub/irs-pdf/p1828.pdf>) for correct handling of Ministry Fund releases.

Paper documentation such as receipts and contracts are preferred, but a written affirmation (such as a

statement of miles traveled, for mileage reimbursement) is also acceptable when receipts are unavailable.

Support from the Ministry Fund may be requested in writing for:

- **Transportation related to service/ministry work:** fuel, car rental, train tickets, airfare, van service, taxis and public transportation. For the use of a personal car, in lieu of calculated actual costs, mileage may be reimbursed, not less than the Internal Revenue Service standard rate for mileage in service of charitable organizations (14 cents per mile in 2011), nor more than the IRS business mileage rate (51 cents per mile in 2011).
- **Meals and lodging related to service/ministry work:** preferably, receipt-based meal expenses (a per diem might be considered in the future, but the tax implications need research); hotels; conference meal-lodging fees. The IRS warns against luxury and personal/vacation use of such reimbursements.
- **Conference registration fees related to service/ministry work:** SIQM recognizes that spiritual renewal and education helps its ministers to be more effective.
- **Telecommunication bills related to service/ministry work:** a Friend doing substantial service or ministry by phone may be reimbursed for phone service that otherwise might not have been utilized and billed. The amount available for reimbursement will be based on the use pattern and ministry needs of the Friends in service. It could be a reimbursement of detailed calls, or a reimbursement of the incremental difference in calling plans between basic coverage and a plan that supports the ministry. The amount will be determined from a periodic review of the calling plans and usage by the ministers/volunteers.
- **Materials related to service/ministry work:** funds for materials for workshops provided by the minister/volunteer (e.g. displays, copies, postage, etc.), also materials for projects on which the minister works (e.g. food bank, building projects, community garden, medical supplies), and postage/envelopes for travel minute letters and ministry news letters.

Income

SIQM will receive contributions restricted to the “Ministry Fund” and provide receipts to donors. Such funds will be tracked and reported separately from general operating funds in the periodic SIQM financial reports. Because SIQM is a tax-exempt church under Internal Revenue Code section 501(c)(3), donations are tax deductible to the extent allowed by each donor's circumstance.

SIQM may only accept these contributions for all the ministries of the meeting, so donations to the fund cannot be designated for use by a specific individual (minister or volunteer). Donors will be informed which ministries are active at any given time, for which their contributions might be used, with the understanding that other ministries may arise.

This information is stated in letters soliciting contributions, and if a donation arrives with a restriction that does not comply, the SIQM Treasurer will contact the donor to clarify this information and seek instructions for appropriate handling of the gift.

SIQM itself may designate transfers from operating funds to the Ministry Fund.