



FIDUCIARY BOUNDARIES

4. Clergy are accountable to their congregations for the use of discretionary funds; at the same time, it is essential to keep confidential the identities of any persons receiving charitable gifts, as well as those donors who wish to remain anonymous. Clergy accountability can best be expressed by an audit of the amounts of income and expense by type, and by discretionary funds, but not the canceled checks or any other documents that might reveal the names of recipients of charitable gifts. Questions of impropriety in handling of discretionary funds are best dealt with by the ___ (governing board) and ___ (Bishop/Conference Minister).

COMPENSATION

1. When clergy receive a full-time salary and related benefits for their work for the church, it is inappropriate for them to undertake other work for pay that could interfere with their capacity to give full time and energy to their pastoral work. At the same time, it is recognized that circumstances may arise in which the accepting of other additional employment may be a necessity for them. In that case, it is appropriate that they consult with their ___ (governing board) to set appropriate parameters for such additional work. In particular, such consultation is essential if the additional employment contemplated is opening a counseling practice, particularly if on church property. Charging their own parishioners for such counseling services is a dubious practice, and it is recommended that income from such work be returned to the congregation.
2. A Letter of Agreement between clergy and ___ (governing board) is essential and vital to the process of annual review of the mutual ministry of clergy and congregation. The amounts of fees for occasional services, the circumstances under which they are assessed and their disposition should be a matter of agreement between clergy and ___ (governing board).

LOANS

Loans from congregation to clergy can inject an inappropriate note into the relationship except when made to allow the purchase of a home in the area served. Recognizing that the repayment of loans is a legal responsibility, written evidence of the loan and of the clergy's obligation to repay is essential. To avoid jeopardizing the pastoral relationship between the clergy and the people, it is important not to accept any loan from a parishioner or group of parishioners without both the ___ (Conference Minister/Bishop) and ___ (governing board) being aware of the loan. Such notice may enable them to respond to the clergy's need in a more appropriate way than permitting the clergy to go into debt.