

## **UUSD Minister's Discretionary Fund Policy—REV 2023-04-12**

**Purpose:** The Minister's Discretionary Fund is a non-budget fund, consisting of non-pledge donations. It serves as the source for confidential emergency financial assistance as the Minister decides.

**Authorization:** The UUSD authorizes, according to the Gift Acceptance Policy, the collection of non-pledge funds outside the operating budget process and under the auspices of the UUSD Finance Officer to establish and maintain a financial instrument for confidential emergency financial assistance as the Minister decides.

**Responsible organization:**

1. The UUSD Finance Committee will be responsible for developing the policy and revising it as necessary with Board of Trustee approval.
2. The Finance Officer will implement this policy in coordination with the Minister.

**PROCEDURES**

1. The Finance Officer will, when possible, record donations from an identifiable donor as a donation coming from the donor's account.
2. The Finance Officer will integrate the Minister's Discretionary Fund within UUSD accounting systems and procedures.
3. The Finance Officer will record anonymous cash donations specified as donations to the Minister's Discretionary Fund.
4. The Finance Officer will establish a checking account for the Minister's Discretionary Fund, from which the Minister will issue all disbursements. The primary signatory is the minister's and secondary signatory is a Finance Officer (as an alternate signature to issue checks in the minister's absence). Confidentiality will be maintained on all disbursements, record keeping, and account reconciliation.
5. The Minister and Finance Officer shall follow established procedures in accordance with UUA recommendations to log all donations and disbursements of cash or Gift Cards to meet UUSD fiscal needs for compliance, review, or audit.
6. The Minister will be responsible for maintaining the security and confidentiality of the disbursement logs, and any other records related to the Minister's Discretionary Fund.

VERSION HISTORY: Approved by the Board of Trustees January 19, 2022 and effective March 1, 2022. 2023-04-12 Revision Proposed by Finance Committee, approved by the Board of Trustees April 18, 2023

This policy is mentioned in the UUSD Gift Acceptance Policy 3.(3) and 4.(7)(b)