

When you're
Treasurer...

WHEN YOU'RE TREASURER
THE WOMAN'S AUXILIARY TO THE NATIONAL COUNCIL
281 FOURTH AVENUE, NEW YORK 10, N. Y.



PRICE TEN CENTS

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Definitions OF TERMS COMMONLY USED IN CHURCH FINANCES _____

THE GENERAL CHURCH PROGRAM is the three year outline of work adopted by General Convention to further the Church's Mission.

THE BUDGET OF THE GENERAL CHURCH PROGRAM is a detailed statement of the money necessary to finance the General Church Program. It includes salaries of missionary bishops, priests, teachers, doctors, and nurses, with other expenses of the mission field; expenses of national headquarters, including the Woman's Auxiliary, work and publications for Christian education, Christian social relations, promotion, refugee work.

DIOCESAN QUOTA (apportionment) is the amount of money which the National Council asks each diocese to contribute as its fair share of the Budget of the General Church Program.

DIOCESAN BUDGET is a detailed statement of the amount of money a diocese needs for its expenses, the maintenance of its diocesan missions and institutions, and the quota for the General Church Program.

PARISH QUOTA is the share of the Diocesan Budget assigned to a parish as its fair share. Part of the Parish Quota eventually goes to the National Council for the General Church Program and part is kept in the diocese for its own program.

The treasurer of the diocese can furnish information concerning the percentage which is sent to the National Council. It varies in the different dioceses.

SPECIALS are gifts which aid the work of the Church but which do not help to meet the Budget for the General Church Program and the Diocesan Program, and, therefore, cannot be credited toward the Diocesan and Parish Quotas. As an example: The salary of a teacher working in the mission field would be included in the Budget and would be met by the payment of Diocesan and Parish Quotas. A "Special" gift for new blackboards and books would help her work but would not help to pay the budget item for her salary and could not count on the Quotas. New buildings and scholarships also would be "Specials."

In making special gifts to the missionary work of the Church, the diocesan Woman's Auxiliary should ask for approved specials, either from the Overseas or Home Departments of the National Council, the National office of the Woman's Auxiliary, or from the diocese.

DESIGNATED GIFTS are gifts for some stated item. If the item is in the Budget of the General Church Program or the Budget of the Diocese, it counts on Diocesan and Parish Quotas. In some dioceses the amount in the Budget for the General Church Program is made up of particularly assigned items. In such cases the Woman's Organization can select certain of these items for its responsibility. Where the diocese is not working for particular projects, by consultation with the National Council Treasurer at Church Missions House, 281

Fourth Avenue, New York, N. Y., the Woman's Organization can have projects of special interest assigned to it. Consultation with the Treasurer is imperative to avoid duplication.

DIOCESAN WOMAN'S AUXILIARY BUDGET is a detailed statement of the money which the diocesan organization plans to raise, through the parish groups, during the ensuing year.

PARISH WOMAN'S AUXILIARY BUDGET is a detailed statement of the money that a parish group plans to raise and disburse during the ensuing year.

AN ADMINISTRATION FUND is the money used to defray the necessary expenses of carrying out the programs of an organization or group of the Woman's Auxiliary. It should care for postage, stationery, speakers, etc. The items would vary according to the size and organization of the Auxiliary.

NATIONAL DUES are the contributions asked of the diocesan Woman's Organizations toward the expenses of the National Executive Board of the Woman's Auxiliary. Each diocese and missionary district determines the amount of its annual contribution according to these classifications: *Class A*, \$50; *Class B*, \$35; *Class C*, \$25; *Class D*, \$20; *Class E*, \$15; *Class F*, \$10; *Class G*, \$5.

PROVINCIAL DUES are the contributions asked of the diocesan Woman's Organizations by a provincial organization of the Woman's Auxiliary for its Administration Fund including the room and board of their Provincial Representative when attending the National Executive Board meetings.

PROVINCIAL PROJECT is a Special assumed by a provincial organization of the Woman's Auxiliary. All diocesan woman's organizations in the province would be expected to contribute toward the Provincial Projects.

THE UNITED THANK OFFERING is a voluntary offering of the women of the Church expressing their thankfulness to God. It is presented at each Triennial and is used for the missionary work of the Church.

Financial Procedure SUGGESTED FOR THE WOMAN'S AUXILIARY _____

DIOCESAN FINANCES

A BUDGET representing the cost of the desired program for the year should be prepared for the diocesan Woman's Organization by a competent committee, including the president and treasurer.

This suggested budget should be presented at a diocesan meeting and, after discussion, the final budget should be adopted by the delegates from the parish groups. The budget should include:

Administrative or operating expenses: Printing, Postage, Officers' and Chairmen's Expenses
Triennial Travel Fund
National and Provincial dues

The budget may also include gifts for diocesan and provincial projects, for supply assignments, and for missionary work at home and overseas (to be credited to the Diocesan Quota or Specials).

When the amount of the budget has been determined, a share of the total should be assumed by each parish. In some dioceses the woman's group in the parish makes a voluntary pledge, in others some type of fair-share plan is worked out, usually a percentage of the average operating expenses of the parish church over a three-year period.

All money which has been received by the Treasurer of the diocesan Woman's Organization for the General Church Program and for work in the diocese should be sent to the Treasurer of the Diocese at the end of each month. All money for the General Church Program will be sent on by him to the National Council.

If the Woman's Organization is helping with the Diocesan Quota the money must be accompanied with an accurate list of each parish which has made a contribution to the Diocesan Quota, any item of the General Church Program or to any work in the Diocesan Budget with the amount of money given. The Treasurer of the Diocese will then credit the Quotas of the parishes with these amounts.

If the gift of the diocesan Woman's Organization is over and above the Diocesan Quota, and it is so stated, no credit will be given on either Diocesan or Parish Quotas.

In the case of Designated Gifts great care must be exercised in listing them for the Treasurer of the Diocese so that the money will reach the intended goal.

Money for Specials can be paid in various ways at the discretion of the diocesan Auxiliary Treasurer. If the offering is to be given to the speaker of the day it can be delivered directly. If the money is being gathered for a Special, such as a scholarship or a typewriter, which requires the full sum to be in hand, the Treasurer should hold the money until the fund is complete.

National Dues should be sent to the Woman's Auxiliary, Church Missions House, 281 Fourth Avenue, New York, N. Y. Make checks payable to H. M. Addinsell, Treasurer.

Provincial Dues and gifts to Provincial Projects should be

sent to the Treasurer of the Provincial Organization of the Woman's Auxiliary.

Any money raised by the diocesan Woman's Organization for community work, not under the care of the Church, should be sent by the Auxiliary Treasurer directly to the person or persons in charge of the work. It should not go through the Treasurer of the Diocese.

The Administration Fund should be held by the Treasurer of the diocesan Woman's Organization to defray current bills.

PARISH FINANCES

A YEAR'S budget should be prepared for a parish organization by a committee including the president and treasurer.

This suggested budget should be presented at a parish meeting and, after discussion, the final budget should be adopted by the members.

The budget should provide for the running expenses of the organization and for the gifts to parish, community, diocesan, national, and worldwide projects. Based upon the estimated income of the year and the obligations to be met, the items in the budget may be something like this:

PARISH

Administrative expenses of officers and committees, postage, printed programs

Rector's discretionary fund

Summer conference scholarships for young people

COMMUNITY

Grants to social agencies for community welfare work

Contributions to interchurch organizations

DIOCESE

Diocesan Woman's Auxiliary, for current expenses

Diocesan Missions

NATION AND WORLD

Supply Work (national assignment)

Domestic and overseas missionary projects, usually pledged through the diocesan Woman's Auxiliary

Church Periodical Club

All money for the work of the Church outside the parish and community should be sent to the diocesan Woman's Auxiliary Treasurer. A carefully written letter should accompany each remittance stating plainly the parish and the town from which it comes, the use for which the money is given, and the parish treasurer's name and address.

Money given for community projects should be sent directly to the person in charge.

Money given for the parish expenses should be given to the Treasurer of the Parish.

The parish Administration Fund should be kept by the Treasurer of the parish Woman's Organization for current bills.

To raise the money, voluntary pledges rather than dues are recommended. This plan gives every woman an opportunity to make her contribution as she is able. The amount thus raised may be supplemented, if necessary, by money earned in various ways. Whatever activities are planned in this connection should be in keeping with the nature and purpose of a church organization and should contribute to the building up of fellowship.

BOOKKEEPING AND BUSINESS METHODS

The bookkeeping for the diocesan Woman's Organization can be simple, but it must show clearly where the money has come from and where it is to be spent. The set-up of the books will depend upon the budget which has been adopted.

It is suggested that in her cash book, the treasurer have a column for each of the budget items, an extra one for miscellaneous gifts (for there will always be some parishes that

will include on their checks items which are not in the budget), and a column in which to enter the total amount of each contribution received before entering the separate items.

There must also be spaces for entering the names of the donors and for listing the objects of miscellaneous gifts. Commercial columnar books so ruled can be purchased.

All receipts, including any balance at the beginning of the period, should be entered and all disbursements, with the balance at the end of the period. At the end of each month the balance shown on the books should equal the cash on hand and the column showing total receipts including the previous balance should equal the column showing total disbursements including the present balance.

At the end of each month a check covering all money received for the Diocesan Program and the Bishop's Discretionary Fund should be sent to the treasurer of the diocese.

The letter accompanying the check might be worded:

*Almeda, Kansas
November 30, 1957*

*Mr. Joseph Darrow, Treasurer
Camden, Kansas*

My dear Mr. Darrow:

The enclosed check for one Hundred Sixty-five Dollars (\$165.00) is to be divided as follows:

<i>Diocesan Missions</i>	<i>\$90.00</i>
<i>Bishop's Discretionary Fund</i>	<i>75.00</i>

Sincerely yours,

*(Mrs. J. R.) ALICE HUTTON
Woman's Auxiliary Treasurer*

The Parish Treasurer of the Woman's Auxiliary, when sending money to the treasurer of the diocesan Woman's

Organization, should state clearly the purpose for which the money is intended. The letter accompanying the check might be written like this:

*722 Arnold Street
Newton, Kansas
November 10, 1957*

My dear Mrs. Hutton:

Enclosed please find check for One Hundred and Thirty-five Dollars (\$135.00) from the Woman's Auxiliary of St. Paul's Church, Newton.

Please distribute this as follows:

<i>To Diocesan Missions</i>	<i>\$45.00</i>
<i>To Bishop's Discretionary Fund</i>	<i>37.50</i>
<i>To Administrative expenses</i>	<i>45.00</i>
<i>To Provincial Project</i>	<i>7.50</i>
	<i><u>\$135.00</u></i>

Very sincerely yours,

(Miss) MARY FITZGERALD, Treasurer

In many dioceses the parish pledge to the diocesan budget is not itemized. In such cases the letter sent with the check would state simply that the check was toward the payment of the pledge.

**Please turn to inside back cover for
Sample Cash Book Pages**

National Funds OF THE WOMAN'S AUXILIARY

THE WOMAN'S AUXILIARY, being an auxiliary to the National Council and not a separate organization, has not a separate treasury but is financed by the National Council.

The Woman's Auxiliary item in the budget of National Council covers the salaries of the national officers and the office staff and travel expenses for officers and members of the Executive Board.

All who give to the work of the General Church Program, help to support the Woman's Auxiliary.

THE EXPENSE FUND OF THE NATIONAL EXECUTIVE BOARD is made up of contributions from the Woman's Auxiliaries of the dioceses and missionary districts in the United States. It is disbursed at the discretion of the Board for such items as triennial expenses, grants to interdenominational groups, room and board of members-at-large of the National Executive Board at the time of Board meetings, and for special appeals.

THE EMERY FUND. This fund was raised to commemorate the fiftieth anniversary of the Woman's Auxiliary in 1921 and the forty years of service of Julia C. Emery. The National Council holds the fund, now amounting to more than \$100,000 and expends the interest on the order of the

Executive Board. The income from the fund is designated for "Missionaries Home on Furlough." Missionaries on furlough receive grants from it for recreation, expenses to summer conferences and Triennial Meetings. Retired missionaries also are given Christmas gifts from this fund.

LEGACIES. Nine legacies are held in trust for the Woman's Auxiliary. The combined annual income is about \$18,000, which is expended by the Executive Board for field work, Triennial expenses, scholarships, etc.

THE UNITED THANK OFFERING. The Triennial decides on the appropriation of this offering. The money is under the care of the Finance Department of the National Council. The balance on hand is kept invested and the interest so earned is added to the Offering.

The National Executive Board makes specific grants from certain items designated by the Triennial, such as the items for New Buildings, Repairs, Cars, Scholarships.

The Budget HOW TO MAKE IT LIVE

THE OFFICER who sees the budget as a living thing and can so interpret it to others is a true missionary. Through consecrated prayer and study she should first make it live for herself. Imagination and ingenuity will then suggest many ways to vitalize it for others. The spoken and written word, pictures, impersonation, tableaux and dramatics can all be used. If pictures are desired to illustrate leaflets, mats or cuts of the mission fields can be obtained without charge from the National Council's Department of Promotion, 281 Fourth Avenue, New York, N. Y.

SOME GROUPS HAVE DONE IT

One diocesan group prints a booklet with an illustration and written description of each item in the budget.

In another group each item was impersonated at the annual meeting by a member in costume. As she turned, a placard on her back showed the amount desired.

A tableau might picture each item of work. As the tableau is held, have the figures shown conspicuously on blackboard or poster.

One group staged a trial of Madame Churchwoman. The arguments for and against the defendant brought out what Madame Churchwoman is doing and what she is failing to do for her Church.

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RECEIPTS							
DATE	P A R I S H	TOTAL	Adminis- trative	Diocesan Mission	PROVINCE	PROJECT	Bishop's Discretionary
Nov. 1	All Saints, Springfield	\$100	\$30	\$30	\$5.00		\$25.00
5	Christ, Westwood	50	15	15	2.50		12.50
10	St. Paul's, Newton	135	45	45	7.50		37.50

DISBURSEMENTS							
Nov. 1	To Mrs. West Supply Sec.		\$10				
10	To W. A. Treas. of Prov.			\$50.00			
30	To Treasurer of Diocese			\$165			

