

# BOOK OF DISCIPLINE REFERENCES TO APPORTIONMENT PAYMENTS

ASSEMBLED BY GCFA FINANCE DEPARTMENT MARCH 2020

- Report No. 8, Section 4
  - Section 4 of Report No. 8, which was adopted by the 2016 General Conference, requires annual conferences which either (1) combine general Church apportionments with each other or (2) combine general Church apportionments with annual conference apportionments to apply the receipts on those combined funds on a proportional basis across all of the separate funds included therein.
- ¶ 811.4
  - “The apportionments for all apportioned general Church funds, as approved by the General Conference, shall not be subject to reduction either by the annual conference or by the charge or local church (¶ 615.1).”
- ¶ 615. (refers to the CFA)
  - “When a change to the apportionment formula or method is proposed, the council should provide for a study of the proposed changes effects. After its study...the council shall recommend such formula or method to the annual conference for its action and determination...”
- ¶ 615.1 (refers to the CFA)
  - “The council, on receiving from the General Council on Finance and Administration a statement of the amount or methodology for apportioning to the annual conference for the several general funds as authorized by the General Conference, shall apportion the same to the several districts, charges, or churches by whatever method the conference may direct. The council shall make every effort for the full payment of these apportionments as a part of the Church’s shared financial covenant.”
- ¶ 619.1
  - As conference treasurer, this officer shall have the following functions:
    - a) The conference treasurer shall receive and disburse, in accordance with the actions of the annual conference and the provisions of the *Book of Discipline*, remittances from local church treasurers for all duly authorized General, jurisdictional, annual conference, and district causes.
      - (1) Local church treasurers shall remit monthly to the conference treasurer all amounts contributed in each local church for: (a) the World Service Fund and the Conference Benevolences fund, whether apportioned separately or as one combined fund; (b) all other funds authorized by the General Conference and apportioned to the annual conferences by the General Council on Finance and Administration; (c) all other jurisdictional, annual conference, and district funds or causes apportioned in accordance with ¶ 615, unless otherwise directed by the annual conference; (d) special Sunday offerings (¶ 262); (e) special appeals (¶¶ 614.5, 819); (f) Advance Special Gifts (¶ 822); (g) World Service Special Gifts (¶ 820); (h) Youth Service Fund (¶ 1208); and (i) all other General, jurisdictional, annual conference, and district funds not otherwise directed.
      - (2) *The World Service Fund and the Conference Benevolences Fund*—(a) If apportioned as one combined fund, the treasurer shall each month divide the total amount received from local churches for World Service and Conference Benevolences, setting aside the proper amount for World Service and the proper amount for conference benevolences, according to the ratio of each established by the annual conference in the total World Service and Conference Benevolences budget (¶ 614.3c).
      - (b) Whether apportioned separately or as one combined fund, the treasurer shall, from the share received for conference benevolences,

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credit monthly the accounts of the several agencies or causes included in the conference benevolences budget or make monthly remittances to the treasurers of such agencies or causes according to the rightful share and proportion of each (§ 614.3a) or according to a payment schedule approved by the conference council on finance and administration, which shall provide that the total allocated to each agency or cause during the year shall be equal to the rightful share and proportion of each.

(c) Whether apportioned separately or as one combined fund, the treasurer shall remit each month to the treasurer of the General Council on Finance and Administration the total share received during the month for World Service. When the share so designated for World Service during a year exceeds the amount apportioned to the annual conference, the entire share contributed for World Service shall be remitted in regular order to the treasurer of the General Council on Finance and Administration before the end of the fiscal year.

(d) If an annual conference establishes an apportioned fund which combines two or more general funds with one another, or which combines one or more general church funds with funds other than general church funds, the conference treasurer shall allocate to the general church funds amounts at least equal to the percentage of receipts set under § 614.3-.5. Amounts so allocated shall be remitted at least monthly to the treasurer of the General Council on Finance and Administration.

(3) The treasurer shall, as far as practicable, remit monthly to the several district superintendents the amount due each of them (§ 614.1a).

(4) The treasurer shall likewise credit or remit each month all funds received and payable for other jurisdictional, annual conference, and district causes in accordance with budgets adopted by the annual conference.

(5) The conference treasurer shall remit each month to the treasurer of the General Council on Finance and Administration the amounts received during the month for the General Administration Fund, the Episcopal Fund, the Interdenominational Cooperation Fund, the Black College Fund, the Ministerial Education Fund, World Service Special Gifts, Advance Special Gifts, general Church special Sunday offerings (§ 262), special churchwide appeals (§ 819), and all other general causes not otherwise directed.

- § 812
  - “*The World Service Fund*—The World Service Fund is basic in the financial program of The United Methodist Church. World Service on apportionment represents the minimum needs of the general agencies of the Church. Payment in full of these apportionments by local churches and annual conferences is the first benevolent responsibility of the Church.”
- § 820.5
  - “Churches and individuals shall give priority to the support of World Service and conference benevolences and other apportioned funds. World Service Special giving shall be voluntary and in addition to the support of apportioned funds. World Service Specials shall not be raised as a part of a fund apportioned by an annual conference.”
- § 247.14

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- “As soon as practicable after the session of annual conference, each district superintendent or designated agent shall notify each local church in the district what amounts have been apportioned to it for World Service, conference benevolences and other general Church, jurisdictional, and annual conference funds. In the event that the conference uses an apportionment formula whereby the local church contributes a specified percentage of its current income and/or expenses, the specified percentage may be used in lieu of an actual dollar amount. In preparation for and at the charge conference, it shall be the responsibility of the district superintendent, the pastor, and the lay member(s) of the annual conference and/or the church lay leader(s) to interpret to each charge conference the importance of these apportioned funds, explaining the causes supported by each of them and their place in the total program of the Church. The World Service Fund is basic in the financial program of The United Methodist Church. World Service on apportionment represents the minimum needs for the mission and ministry of the Church. Conference benevolences represent the minimum needs for mission and ministry in the annual conference. Payment in full of these apportionments by local churches is the first benevolent responsibility of the church (§ 812).”
- Decision 1054
  - “The Task Force recommendation provides that local churches will pay ten percent (10%) of each month’s income rather than an apportioned amount. This procedure provides no assurance to the annual conference that the income budgets it has set will be met. It makes no provision for the payment in full of the apportionments that are required according to the *Discipline*. Further, it puts the local church in control of what it contributes toward the budget. A system that allows local churches to choose what ministries to support violates the *Discipline* and undermines the spirit of the connectional system.”
- Decision 818
  - “To the extent that the caps reduce the General Conference apportionments among the Memphis Annual Conference churches, the use of caps is illegal and should be adjusted accordingly. (§ 811.5). Also, the use of caps is improper to the extent it prevents the apportionment of the full Annual Conference budget among local churches.”
- Decision 1146
  - “Upon receiving a statement of the amount that is apportioned to the Annual Conference for the several general funds authorized by the General Conference, the annual conference Council on Finance and Administration shall apportion the full amount to the districts, charges, or churches by whatever method the annual conference may direct, but without reduction.”
  - “Approval of a conference budget that reduces denominational apportionments is a violation of church law.”