

Title: Pentecost Offering Guidelines Report

Origin: New Church Ministry and the Administrative Committee

Background Information:

The Pentecost Special Offering for New Church is an example of how the church, in several ministries and expressions, partners together to carry out a priority of the church; in this case starting new congregations. In establishing the Guidelines for the Pentecost Offering (AC-03-1825) the General Board included a requirement that Regions and the General New Church Ministry team housed at Church Extension submit a Pentecost Offering Guidelines Report to ensure that the offering is being utilized in the manner in which it is promoted. The Pentecost Offering is designated as direct support to new churches, and is not intended or promoted to provide staff or operational resources for Regions or New Church Ministry.

New Church Ministry has had the responsibility of monitoring the use of funds for New Church as received through the Pentecost Offering. As a result of the merger of Church Finance Council into the Office of the General Minister and President (OGMP), however, Church Extension and New Church Ministry have requested that OGMP Treasury Services provide the leadership for this “compliance” report. The purpose of the request is to place the responsibility for monitoring with the General Board as it carries out its accountability role for the established mission priorities of the church. Such a change also eliminates the situation where one partner (Church Extension) is overseeing the accountability for the use of the New Church Pentecost offering for both itself and other partners who receive funds, namely New Church Ministries of the Regions.

The recommendation of OGMP Treasury Services is that the Audit Committee of the General Board be designated to receive supplemental documentation from each region and New Church Ministry as part of the Policy for Fiscal Responsibility (AC-08-1978), The process will be developed by the Audit Committee and will include information related to income and expenses associated with the Pentecost Offering.

As a result of the pending change, there is not a 2008 compliance report.

Recommended Action by the General Board:

- The General Board charge the Audit Committee with establishing an appropriate process (according to the Guidelines for Pentecost Offering AC-03-1825) by which it will receive, assemble and report to the General

Board the information related to income and expenses associated with the Pentecost Offering.

- Receive the Pentecost Offering information as part of the submission of financial documents as required by the Policy for Fiscal Responsibility (AC-08-1978).

The reports will commence for the 2010 General Board.