1. **PREAMBLE**

**WHEREAS** The Methodist Connexional office encourages all societies, circuits and organizations to care for ministers and their families; and

**WHEREAS** the is a need to ensure that all organizational resources are accounted for in accordance with principle of effective financial management; and

**THEREFORE** The Methodist Church of Southern Africa 2015 conference has resolved to formulate a Gift Giving and Acceptance Guideline that will assist the districts, circuits, societies, organizations and units in giving gifts that will be given according to ability, circumstance and affordable amounts noting the viability and status of financial resources for each districts, circuits, societies, organizations and units.

2. **Purpose:**

To provide guidelines on types of gifts that may be given at any official occasion/event within any MCSA structure; allow officials to engage and explore districts, circuits, societies, organizations and unit financial positions prior to the giving of gifts; and to ensure that there is financial accountability, governance and reporting in respect of gifts given and accepted in line with the guidelines in the Book of order and tax implications.

3. **Definitions**

Unless the context clearly indicates to the contrary, the following words bare the meaning ascribed thereto below:

- **MCO** – The Methodist Connexional Office.
- **MCSA** – The Methodist Church of Southern Africa
- **Gifts** – Monetary gifts; honoraria; Tangible personal property such as art, furniture, livestock, jewelry, equipment, electronics, boats, clothes, and any other personal property item etc
- **Units** – refers to the Finance Unit, EMMU, Mission Unit, Communications Unit and HR Unit.
- **Organizations** – all organizations as defined in the book of order

4. **Scope:**

This guideline applies to all Clergy, evangelists, bible women, deacons, lay persons and any other person deemed to be a recipient as a result of services rendered within any MCSA organ (district, circuit, society, organization and unit).

5. **Recommendations / guidelines**

- Where a circuit or society is in arrears with assessments due to the District or the Connexion, no monetary gifts may be given or gifts purchased until arrears have been settled.
In an instance where a circuit is in arrears, farewell and welcoming functions may only be hosted in consultation with the district bishop and district treasurer.

All gifts must be Gifts given from MCSA accounts must be budgeted for and declared in all 4D, 4S and 4C schedules as per book of order.

All monetary gifts collected must be banked immediately in accordance with the MCSA’s policy on effective financial management and recorded correctly prior to being paid out by cheque or EFT to the recipient. This is to ensure that an accurate statement of receipts is kept and accounted for.

Where gifts are intangible, a gift register must be kept. The recipient is responsible for ensuring that gifts are adequately insured. This gifts registers is to be kept for audit purposes.

Recipients of gifts are to ensure that all gifts received are declared to the connexional office in order to ensure compliance with tax legislation.

6. Conclusion

This guideline is to be reviewed from time to time in full consultation with MCSA structures, and shall be adhered to at times. Amendments to this guideline shall be submitted to synods for noting.