

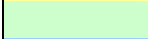



Synod of the Pacific Presbyterian Church (U.S.A.) Mission Giving

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Legend for Synod of the Pacific Mission Giving Diagram	
Level	Description
	Shared (Unified) Giving – Undesignated – Within Budget
	Directed GA/Synod/Presbytery Giving – Within Budget
	Basic/General Mission for Loan Eligibility* - Considered Within Budget for Loans
	Additional Giving Opportunities (Extra Commitment Opportunities) – Beyond Budget

* General Mission for Loan Eligibility includes: Shared and Directed Giving, Special Offerings, contributions to Theological Education Fund

1. Giving to the Mission of the Church

NRS Leviticus 27:30, 32 – “All tithes from the land, whether the seed from the ground or the fruit from the tree, are the Lord’s; they are holy to the LORD... All tithes of herd and flock, every tenth one that passes under the shepherd’s staff, shall be holy to the LORD.”

NRS Malachi 3:10 – “Bring the full tithe into the storehouse, so that there may be food in my house, and thus put me to the test, says the LORD of hosts; see if I will not open the windows of heaven for you and pour down for you an overflowing blessing.”

NRS Matthew 23:23 – “Woe to you, scribes and Pharisees, hypocrites: For you tithe mint, dill and cumin, and neglected the weightier matters of the law: justice and mercy and faith. It is these you ought to have practiced without neglecting the others.”

As we began to develop this manual to help provide an understanding of the process and guidelines for Mission Giving within the Synod of the Pacific and the larger church, we were instructed by scripture to God’s expectations of us regarding our responsibility to provide resources for the mission and ministry of our Lord. We are given a promise that if the resources we provide are generous, we will be richly blessed by God.

Everything every person owns, has access to, is able to derive enjoyment from, is a gift from God. We are simply caretakers of these gifts. We have a responsibility to use them wisely, and to return a portion of what has been entrusted to us to the church, so the work and lessons taught by our Lord and Savior may continue to enlighten others, carry the Good News to people everywhere, and bring salvation to current and future generations.

Basic Mission Support is the term given to the dollars contributed by PCUSA congregations to support the mission and ministry of our presbyteries, synods, and the General Assembly. Returning a portion of what God has entrusted to us is a covenant we have with our Creator. It is foundational to the success of our commitment to provide a light of hope for a lost and hurting world.

This manual was developed to provide you information regarding the process, procedures and distribution of funds related to Mission Support received from our congregations within the Synod of the Pacific.

2. Mission Overview

Each Presbyterian church congregation joins together with other PC(USA) churches, individuals, Presbyteries, Synods and the General Assembly to support the Mission of the Whole Church. It has been said that the sum of many parts working together can accomplish more than each individual part.

Mission support provides needed funds for educators, administrators, doctors, nurses, youth workers, evangelists, missionaries around the world, and disaster relief. It provides funds to start new congregations, support theological seminaries, and send children to camps. It can help someone's life close to home or clear around the world.

For the purpose of understanding Mission Giving it would help to break it out into three separate types of giving and discuss each one individually. The three types will be: **Basic Mission Support, Special Offerings and Extra Commitment Opportunities.**

Basic Mission Support

The term "Basic Mission Support" refers to both **Shared** and **Directed** Giving. This is the backbone of your Presbytery, Synod and General Assembly mission budget.

Shared (also known as unified) gifts have no restrictions and are used to support the entire adopted budget. They enable the receiving governing body (session, Presbytery, Synod or General Assembly) to determine priorities and allocate the dollars to programs as they are needed.

Directed gifts are given for a particular cause in the adopted budget. These do not increase the amount that has been budgeted for a particular project. But, they do enable your congregation to know exactly where the dollars are going and may make it easier to interpret Mission Giving to your members.

Special Offerings

There are four **Special Offerings** which are taken each year: Christmas Joy, One Great Hour of Sharing, Witness and Peacemaking. Each one of these offerings has a specific purpose and is received at a designated time of year. Special Offerings do not count towards your church's mission pledge.

Extra Commitment Opportunities

Funds designated towards Extra Commitment Opportunities projects are restricted and can only fund those causes for which the funds are intended. These causes are beyond budget and are not included towards fulfillment of your church's mission pledge. The concept of Extra Commitment Opportunity Giving presupposes the church has already made a significant pledge to Basic Mission Support.

3. Budgeting and Pledging

Budgeting and Pledging happens at every level of the Presbyterian Organization. It begins with each church and builds step by step ending with the General Assembly.

Annually, each church session adopts a budget for the ministry and mission of their congregation. That budget includes the Mission Support commitment (**pledge**) they are making for the Presbytery, Synod and General Assembly. The Presbytery works with the session of each constituent church to determine a pledge based on its membership and ability to give. (See sample Mission Pledge Forms at the end of the section.)

If the church's budget includes General Assembly Directed or Additional Giving Opportunity projects they must submit a pledge form to G.A.'s approval. G.A. Pledge Forms may be found in the individual project booklets.

Presbytery in turn compiles its own annual budget. This budget is presented along with all the other presbyteries' budgets at the Synod Mission Partnership Allocation Meeting. At this meeting, each Presbytery reviews its mission goals, discloses the total amount of pledges as well as its projections of future years' Mission Giving, and recommends to Synod the manner in which future income should be allocated to support the work of the Synod and its Presbyteries. The support of work within the Presbyteries is given in the form of an annual Block Grant.

General Assembly gives Synod of the Pacific a Mission Partnership Grant based on a percentage from the Synod's previous years G.A. giving. The Synod uses this grant to help fund the Presbyteries' annual Mission Block Grant.

How a church fulfills its pledge depends completely on the individual church. The Synod would prefer monthly payments towards their pledge however, some churches will send in the remittances monthly, others quarterly and some will even send in a yearly payment. This makes it very difficult for the mission projects, which are dependent on these promised funds, to meet their monthly expenses. Thus the Synod issues each Presbytery 1/12 of their Annual Mission Block Grant monthly, regardless of the actual funds received. The Synod's expectation is that each church will fulfill their pledge commitment and balance the books by year end.

4. Remittance Process

In order to clearly understand how to remit mission funds, a church must first understand what a mission project is. A mission project is made up of three parts; the **category**, the **project code**, and the **project description**.

The **category** is a two digit number which indicates the type of giving. Here is the list of categories:

- 01 Basic Mission Support/Churchwide (75%/25% split) (Redwoods 70%/5%/25%)
- 02 Basic Mission Support – General Assembly
- 03 Basic Mission Support – Synod/Presbytery
- 04 Basic Mission Support – Redwoods Presbytery
- 05 Directed Mission Support – General Assembly
- 06 Directed Mission Support – Synod/Presbytery
- 07 Directed Mission Support – Redwoods Presbytery
- 08 One Great Hour of Sharing Offering
- 09 Emergency Relief (Disaster)
- 10 Christmas/Joy Offering
- 11 Hunger
- 12 Peacemaking
- 16 Theological Education Fund (1% fund)
- 20 Additional Giving Opportunities (ECO) - General Assembly
- 21 Pentecost Offering
- 22 Additional Giving Opportunities *(ECO) – Synod/Presbytery
- 23 Additional Giving Opportunities *(ECO) – Redwoods Presbytery

The next ten digits are the **project code**. The project code specifies a specific mission within a category. In many cases this number will appear to be only six digits in length; however they are really ten with four zeros as the first four digits. (See the Project Number Section for specific codes.) When giving undesignated to a category the project code will be omitted.

The **project description** is very short and concise but helps to understand what the mission is. General Assembly publishes yearly directories for their Directed and Additional Giving Opportunities projects. Both directories give an expanded description of the projects. 2002 directories have been included with this manual.

The Remittance Process begins when a church submits mission funds along with a completed Mission Remittance Form to the Synod. The information contained in this form details exactly the way the funds are to be allocated. (See sample Remittance forms at the end of this section.)

* Additional Giving Opportunity projects are also known as Extra Commitment Opportunity Projects (ECO)

Directions for Preparing Mission Remittance Form

- Fill out Church Name, Pin Number, and Address (Including City, State and Zip Code). Preparer's name should also be listed on the top of the form with a contact telephone number and date.
- Pledge year should be referenced on the form. Please be aware of Synod's year end processing deadline. The church will be notified twice regarding this cut off date but if for some reason it is unclear, contact the Mission Treasury Coordinator at the Synod office for information.
- In accordance with the church session's mandate for mission, fill in the appropriate lines as referenced on the form. Please note that items one through seven listed on the Mission Remittance Form constitute Basic Mission Giving in accordance with the National Church, PC(USA).
- Directed projects must be itemized on the reverse side of the form and must total to the corresponding line item on the front side of the form.
- After itemizing all projects to be remitted, please verify that the totals equal the amount of your remittance check. Reference your check number and total at the bottom of the completed form.

Mission funds are deposited daily to the Synod's bank account via lockbox. Copies of the checks plus any additional attachments are mailed to the Synod office.

The Synod Mission Treasury Coordinator then inputs the data from the church's Mission Remittance form into the Synod's software verifying the information sent equals the total amount of funds remitted. If there is a discrepancy the Coordinator will contact the church for further clarification.

At the end of the month, all the data is equalized to ensure proper percentages for G.A., Synod and Presbytery Basic Giving. For all Presbyteries except Redwoods and San Francisco these percentage currently are 25% G.A. and 75% Synod/Presbytery. Presbytery of the Redwoods and San Francisco's percentages are split 25% G.A., 5% Synod and 70% Presbytery.

Once the monthly process is completed the data files are downloaded into General Assembly's software for further processing.

5. Distribution of Funds

Funds received to support the work of the General Assembly are forwarded on a monthly basis as they are received from the congregations of the Synod.

The Presbyteries' portion of Basic Mission is entered into individual Presbytery accounts on the Synod's books. These Congregational Giving accounts plus the General Assembly Block Grant funds and additional income earned through the Synod's services are used to offset the Presbyteries Monthly Mission Block Grants. Mission funds to support the mission of the Presbyteries are distributed on the basis of the formula negotiated through the Annual Mission Partnership Allocation Meeting.

All Extra Commitment funds, the Presbytery portion of the Peacemaking offerings and the Presbytery portion of the Pentecost Offerings are forwarded to the Presbytery of the remitting church or ECO project.

The Synod does not retain any portion of mission funds for the purpose of supporting Administrative costs.

6. Reporting

Several levels of reporting occur each month.

General Assembly receives a Transmittal Listing indicating all transactions by Presbytery and church. This report is balanced with the funds that are transmitted.

Presbyteries receive a report for their constituent churches indicating their current year pledge, year-to-date payments, and last years total payments. This report helps them to monitor fulfillment of their church pledges and address any concerns with delinquent churches.

The Presbyteries also receive an Additional Giving Opportunity, Peacemaking and Pentecost Offering report for their churches.

Each Church receives a statement of giving. This allows them to monitor their own account and ensure their funds were placed as intended. Any discrepancies should be immediately reported to the Synod Mission Treasury Coordinator for correction. Corrections can only be made within 60 days of original entry. After the 60 day period all entries are final.

The Monthly Statement also reflects the church's annual pledge and percentage of completion so they can monitor themselves and ensure their pledge is complete by year end closing.