



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

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# 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 PC(USA) 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 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: **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. Once a directed project has reached its budgeted funding, the remaining gifts are spread across all the other budget projects.

### **Special Offerings**

There are four **Special Offerings** which are taken each year: Christmas Joy, One Great Hour of Sharing, Peace & Global Witness, and Pentecost. 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.

### 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. Pledge forms are available at the Presbytery office. Only Basic Mission (categories 1, 2 & 3) and Directed Giving (categories 5 & 6) pledges are tracked and reported through the Mission Treasury Service (MTS) software.

If the church's budget includes General Assembly, Directed, or Additional Giving Opportunity projects, they should submit a pledge form to G.A. for record keeping.

The Presbytery, in turn, compiles its own annual budget. This budget is presented (along with all the other presbyteries' budgets) at the Synod Mission Partnership Consultation Meeting in March. Prior to the meeting, each presbytery submits its mission giving projections to the Synod. These projections are discussed during the Mission Partnership Consultation Meeting along with recommendations to the Synod regarding how future income should be allocated to support the work of the Synod and its Presbyteries. Each Presbytery receives back from Synod 95% of their Mission Giving, with the remaining 5% going to a Partnership Pool. Added to the Partnership Pool is the Synod's excess revenue from its services. The consultation members then set aside a small portion of this Partnership Pool for Opportunity Grants, and the remainder is divided equally among the eleven presbyteries as Partnership Grants.\*

How a church fulfills its pledge depends completely on the individual church. The Synod would prefer monthly payments towards their pledge – however, some churches send the remittances 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 Partnership 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.

\*Although the Presbyteries of San Francisco and Cascades maintain their own Mission Receiving Site, they do contribute to and participate in the Partnership Pool of Funds.

## 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 first two digits of the mission code is the **category** which indicates the type of giving. To follow are the categories:

- 01 Basic Mission Support (25% | 75% split for most; some are 15% | 85%; some are 10% | 90%)
- 02 Directed Basic Mission Support – General Assembly
- 03 Directed Basic Mission Support – Synod/Presbytery

(Note: Money listed on line #1 will be automatically split between G.A. and Synod/Presbytery using the Presbytery's chosen percentage split, OR monetary amounts can be specifically designated – not using the percentage split – listing amounts on lines # 2 & #3)

- 05 Directed Mission Support – General Assembly
- 06 Directed Mission Support – Synod/Presbytery
- 08 One Great Hour of Sharing Offering
- 09 Presbyterian Disaster Assistance
- 10 Christmas/Joy Offering
- 11 Hunger
- 12 Peace & Global Witness
- 16 Theological Education Fund (1% fund)
- 20 Additional Giving Opportunities (ECO) - General Assembly
- 21 Pentecost Offering
- 22 Additional Giving Opportunities \*(ECO) – Synod/Presbytery

The next ten digits are the **project code**. This alpha/numeric sequence 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 zeros as the first four digits (see the Project Number Section for specific codes).

The **project description** is very short and concise but helps to identify 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-

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

\* 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 come December, contact the Mission Treasury Coordinator (Tessa Doody) 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 with the corresponding line item on the front side of the form.
- After itemizing all projects to be remitted, please verify that the total equals the amount of your remittance check. Reference your check number and total at the bottom of the completed form.

Mission funds are received and input daily in accordance with the church's Mission Remittance form. The Mission Treasury Coordinator verifies the information received equals the total amount of funds remitted. If there is a discrepancy the Coordinator will contact the church for further clarification.

The Presbytery of the Cascades and the Presbytery of San Francisco have their own receiving sites and do not participate in the Synod of the Pacific's Mission Treasury Services.

At month-end, once all receipts are processed, the data files are transmitted electronically to G.A.'s Central Receiving Site for further processing.

## **5. Distribution of Funds**

Funds received to support the work of the General Assembly are forwarded to the PC(USA) 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 and additional income earned through the Synod's services are used to offset the Presbyteries Monthly Presbytery Partnership Grants. Mission funds to support the mission of the Presbyteries are distributed on the basis of the formula negotiated during the Annual Mission Partnership Consultation.\*

All Extra Commitment Opportunity (ECO) funds and the Presbytery portion of the Peace & Global Witness offerings are forwarded to the Presbytery of the remitting church or the ECO project.

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

\*See 3. Budgeting and Pledging for more detail.

## 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 the previous year's 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 Extra Commitment and Peace & Global Witness report for their churches.

**Each Church** receives a monthly 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.

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.