

Chapter 4

Sending Money to the National Office

The Great Commission Fund is the financial dimension of The Christian and Missionary Alliance's response to the instruction and promise of our Lord in Matthew 28:18-20, "...Go and make disciples of all nations..." The fund is comprised mostly of the Faith Promise contributions of Alliance people in churches across the United States. These Faith Promise gifts usually are tallied at the annual mission conference and are commitments of giving to Alliance missions for the next twelve months. Unlike a traditional pledge, the amount promised is not something for which the giver is held accountable. It is received as a sincere intention, a commitment made by faith between the individual and God to support Alliance missions.

The treasurer's job is to receive the gifts to the Great Commission Fund as they come in, receipt them in the manner your church has established and send the total to the National Office on a monthly basis. Support of our missionaries and missions program is *dependent on the regular flow* of gifts from the churches. The Uniform Constitution for Accredited Churches (in the *Manual of The Christian and Missionary Alliance*) requires the treasurer or missionary treasurer to forward all mission offerings to the National Office by the tenth of the month after they are received. The special remittance form and envelope provided by the Division of Operations/Finance should be used to send the missions offerings.

The Remittance Form

When the church's contributions are received at the National Office, they are processed according to the directions on the special remittance form. The official receipt is then sent to the church, indicating how the contributions have been designated. Attached to the receipt is another remittance form to be used when sending in the next contribution.

A sample of the **Receipt/Remittance** form provided by the National Office is available. These remittance forms speed up the processing of funds at the National Office. They also insure that the contributions are properly recorded. Thousands of receipts are issued each month, representing millions of dollars in contributions. The remittance form is very important in this process.

Common Designations

Great Commission Fund: Money given to missions becomes a part of the Great Commission Fund. The money in the Great Commission Fund is used for the worldwide work of the C&MA. This includes the financial support of Alliance missionaries, overseas church planting, radio and medical work, and Bible translation. The GCF also supports the Alliance work in the United States including church planting, intercultural ministries, education ministries, and denominational administration. This is the "bread and butter" fund of the Alliance. It is essential to the denomination's ministry of world evangelization. Show the amount for the Great Commission Fund on the first line of the **Remittance Form**.

Occasionally a donor may designate that his/her contribution be used in a more specific way. Listed below are the other “common designations” that donors may specify in their giving.

Support – Frequently a church or an individual gives to the support of a particular missionary as a way of personalizing their gifts to the Great Commission Fund. This money is placed in the Great Commission Fund, and the missionary is informed of the gift and the donor.

Work – When someone contributes money to the “work of” a particular missionary, that gift is forwarded in full to the field where the missionary serves. The missionary then uses it for some part of his/her ministry under the direction of the field leadership team.

Outfit – When a donor designates money for the “outfit of” a missionary, that gift is considered taxable income to the missionary and is sent with his/her allowance the month following the receipt of the gift. An outfit consists of those items approved by the field administration to meet the needs of the missionary. It may include appliances, linens, and other items used by the missionary on the field.

Approved Specials – A donor may designate money for one or more “approved specials.” These are projects not included in the Great Commission Fund budget. Specials for overseas projects are approved by the field administration and International Ministries. Specials for Intercultural Ministries are approved by National Church Ministries. The Approved Specials lists stipulate a maximum amount for each project. If the amount received for a project exceeds the approved maximum amount, it is held until the donor can be contacted and another designation is determined. An exception to this procedure is the Approved Specials for vehicles for missionaries. Excess funds are automatically credited to that missionary’s “work” account. Donors are notified of this change, and are given the opportunity to redesignate their gift if they desire to do so.

The Approved Specials lists include things such as vehicles for missionaries, buildings for Bible institutes, sound systems for open-air evangelism, translation projects, youth conferences, etc. The lists are updated regularly. A copy of the lists may be obtained by writing to International Ministries or National Church Ministries at the National Office. You may learn the amount that has been received for a particular approved special by calling International Ministries or the Intercultural Ministries office in National Church Ministries.

Personal gifts – Money may be designated as a personal gift for a missionary. This may be designated as a birthday, anniversary or Christmas gift for the named missionary. These funds are forwarded in full to the missionary with their regular allowance to use, as they desire.

Gifts in all these designations, *except for personal gifts*, qualify for a tax-deductible receipt. Personal gifts are **not** tax-deductible.

When money is designated for a missionary for any of these categories, please use the missionary’s full name. Also include the field where he or she serves. The C&MA has many missionaries with the same last name. Some of them have the same initials and a few even have the same first name.

Timing of Sending Money to Missionaries

You should understand the processing time the National Office personnel needs to get a gift to a missionary by the time the donor intends. Churches normally forward the gifts they receive in one month during the first ten days of the following month. When gifts are received in the National Office, they are sent to the missionary the month after that.

Suppose a donor, giving through the church, wants to send a Christmas gift to a missionary. To have the missionary receive it before Christmas, the donor should place it in the church offering in September. The money is sent to the National Office in October. The gift would be included in the missionary's November allowance, which would reach him or her at the **end** of November. [If the donor sent the gift directly to the National Office, he or she would have to send it in October for the gift to be included in the missionary's November allowance.]

Corrections and Questions

The personnel in the Division of Operations/Finance at the National Office strive for accuracy and promptness as they process each monthly remittance. Occasionally, however, someone may make a mistake. If you ever have a question about the processing of receipts or about a previous remittance, please address your inquiry to:

Senior Manager of General Accounting
The Christian and Missionary Alliance
P. O. Box 35000
Colorado Springs, CO 80935-3500

Fellowship Fund

The Fellowship Fund is the informal name for the C&MA's defined benefit plan under section 403(b) of the Internal Revenue Code. At the 1999 General Council, the C&MA adopted a defined contribution plan under section 403(b) for all current participants of the Fellowship Fund and for any new participants who choose to join. The Fellowship Fund was closed to any new participation, all participants 54 or younger were effectively rolled into the new 403(b) plan, all participants 55 or older were given the option of rolling into the 403(b) plan or remaining in the Fellowship Fund, and all current retirees remained in the Fellowship Fund.

As a result of this transition, the Fellowship Fund participation is now static or declining. Despite this, there is still a month to month obligation to those remaining participants in the Fellowship Fund. Due to the significant underfunding that occurred during its 60 years of operation, the Fellowship Fund is still dependent on monthly contributions from the National Office, district, churches, and C&MA subsidiaries and affiliated enterprises in order to properly fund the Fellowship Fund's payment to its retirees.

As part of the transition from the Fellowship Fund to the 403(b) plan, all the above entities including churches were required to continue contributing to the Fellowship Fund as in the past but at a reduced rate. These rates are as follows:

<u>Plan Years</u>	<u>Of General Operating Income</u>
2000, 2001	.9%
2002, 2003	.8%
2004, 2005	.7%
2006 and later	to be determined

The above calculated amount for each organization should be remitted to the National Office on a monthly basis as part of the remittance process described in this chapter.