



**MISSION TO NORTH AMERICA
CASH MANAGEMENT SERVICES AGREEMENT BETWEEN THE <NAME OF
PRESBYTERY> AND GENERAL ASSEMBLY MNA**

Accountability for all aspects of the oversight of the church planter rests entirely with the Presbytery. In fiscal matters, this includes but is not limited to: church planter and mission church budget approval, management of funds, approval of spending and reimbursements, and fundraising.

The role of General Assembly MNA in all matters related to the church planter and the mission church is purely advisory. General Assembly MNA has no authority or responsibility in these matters other than to serve the Presbytery.

- A. General Assembly MNA offers cash management services to the Presbytery on behalf of all assessment qualified church planters (financial services may also include project expenses and project staff in addition to the church planter), as well as church planter apprentices. General Assembly MNA does not charge for these services; support for these services is provided by the Askings donation of PCA churches. Services include, but are not limited to, the following:
1. Receiving and receipting of donations designated for the church planter and additional project staff. All donations receive a tax deductible receipt.
 2. In addition to cash gifts (i.e., checks) and gifts of stock, General Assembly MNA accepts donations via credit card (VISA, MasterCard, American Express, and Discover) and electronic fund transfer (EFT) from the donor's bank account.
 3. The church plant will receive 100% of funds donated. General Assembly MNA charges no fees for cash management services.
 4. Cash flow: General Assembly MNA may advance funds based on written pledges from churches and individuals. The maximum amounts advanced and the time period over which they are advanced will vary according to MNA's available cash. Check with MNA accounting staff for current information.
 5. General Assembly MNA provides cash to the mission church account based on a budget and schedule of payments determined by the church planter or mission church and approved by the Presbytery. These funds may be transferred via direct deposit.
 6. General Assembly MNA provides donor reports to the church planter.
 7. General Assembly MNA provides to the church planter a quarterly review of the church planter's MNA account, as well as a review of giving against pledges.
 8. The MNA Church Planting Coordinator provides budget review and consultation services for each church planter, if desired.
 9. The MNA Associate Coordinator provides consultation in fundraising for each church planter, if desired.

- B. If the Presbytery uses the above cash management services of General Assembly MNA, the Presbytery must establish the work officially as a mission church, according to *BCO 5* procedures (Note: it is sometimes necessary for a church planting project to begin receiving donations prior to all of these steps having been taken. General Assembly MNA will work with the Presbytery and church planter to accommodate any special circumstances as needed):
1. In order for the mission church to use the PCA tax exemption number (available through the PCA Administrative Committee) the Presbytery must record in its minutes the approval of the church planter's work as a mission church. This action cannot be taken by the Presbytery MNA Committee alone but must be a recorded motion of the Presbytery. See *BCO 5* relevant sections below.
 2. As a part of the formal approval of the mission church, the Presbytery also must record in its minutes the approved governing structure of the mission church, according to the procedures of *BCO 5* (see relevant sections below). The Presbytery must, by duly recorded motion, appoint a commission specifically to oversee the mission church. The Presbytery MNA Committee may be empowered by presbytery motion to act as a commission to oversee the mission church, or the Session of the mother church may be appointed, or a commission of teaching and ruling elders may be named for the sole purpose of overseeing the mission church. In order to satisfy ecclesiastical and civil requirements, each mission church and each oversight commission must be uniquely named by action of the presbytery; that is, the Presbytery MNA Committee cannot be granted these powers on a standing basis. Further, if the church planter is appointed as an evangelist, the Presbytery still must appoint a commission to provide financial oversight. General Assembly MNA will not provide cash flow services if the Presbytery does not provide formal oversight as detailed below.
 3. Presbytery acknowledges that General Assembly MNA is not the employer of the church planter but that the church planter is an employee of either a mother church, the presbytery, or the mission church.
- C. The Presbytery will provide the following oversight. The Presbytery may delegate these responsibilities to the commission charged with oversight of the mission church. Therefore, the words "oversight commission" may be substituted for "Presbytery" in the items below. However, the Presbytery is still finally responsible in all of these matters.
1. Presbytery will approve the church planter's total project budget and fundraising goals. The project budget will include the church planter and staff salaries and benefits and operational expenses for the mission church. Funds given for other purposes must be donor designated and approved by the Presbytery in advance. Presbytery will ensure that compliance with IRS regulations and full donor disclosure is provided for any exceptional gifts.
 2. Presbytery will review the church planter's progress in fundraising and will approve the timing of his move to the field. General Assembly MNA strongly recommends that church planters move to the field only after their minimum required project support, for the entire life of the project, is entirely pledged or given, except under extraordinary circumstances.
 3. Even under extraordinary circumstances, presbyteries should understand that raising funds after beginning the project is extremely challenging and the

Presbytery should permit the church planter to move to the field only if the Presbytery has a credible plan for raising the additional funds.

4. Presbytery will approve the mission church budget on an annual basis, timed so that the budget is submitted to General Assembly MNA for the time period that cash management services are rendered.
5. Presbytery will review the mission church financial records quarterly.
6. Presbytery will review the mission church MNA account quarterly.
7. Presbytery will approve all expenditures of the mission church and expense reimbursements to the church planter prior to submission of a reimbursement request, whether reimbursed by the mission church or by General Assembly MNA through its cash management services.
8. Presbytery will approve all exceptions and changes to the established mission church budget.

From: *Book of Church Order Chapter 5:*

5-3. Ordinarily, the responsibility for initiation and oversight of a mission church lies with Presbytery, exercised through its committee on Mission to North America, or by a Session, in cooperation with Presbytery's Committee on Mission to North America. However, if the mission church is located outside the bounds of Presbytery, the responsibility may be exercised through the General Assembly's Committee on Mission to North America.

5-3. The mission church, because of its transitional condition, requires a temporary system of government. Depending on the circumstances and at its own discretion, Presbytery may provide for such government in one of several ways:

1. Appoint an evangelist as prescribed in *BCO* 8-6.
2. Cooperate with the Session of a particular church in arranging a mother-daughter relationship with a mission church. The Session may then serve as the temporary governing body of the mission church.
3. Appoint a commission to serve as a temporary Session of the mission church.

COMMITMENT TO BE SIGNED BY PRESBYTERY MNA CHAIRMAN:

In behalf of Church Planter: <NAME OF CHURCH PLANTER>,
<NAME OF PRESBYTERY> agrees to fulfill the requirements detailed above and has appointed the following commission as oversight:

Name of oversight commission: _____

Address: _____

Contact Person and Title: _____

Signed: _____ Date: _____

Presbytery MNA Chairman