



The GC U.S. Budget Template Guide



Please use this guide when filling out a budget for Friends of the Great Commission.

Funding Income Fields

Donations (Receipted)

Eligible receipted gifts from individuals and organizations.

Example: Online and check donations from supporters, with official IRS-compliant donation receipts issued.

Non-Receipted

Non-receipted revenue such as sales of goods or services.

Example: Sale of ministry merchandise (books, T-shirts) and other incidental income.

Event Registration & Ticket Sales

Non-receipted fundraising or program event revenue.

Example: Registration fees collected for a leadership conference or fundraising banquet.

Other Charities

Grants or gifts received from other registered charities.

Example: Grant received from a partner church or foundation to support ministry programs.

Grants

Grant funding from a foundation or government program to support a specific ministry initiative.

Example: Funds provided by a 3rd party organization to support ministry initiatives.

Prior Year Carryforward

Designated funds carried forward from a previous fiscal year.

Example: Unspent FGC-designated funds from the prior year applied to current-year ministry expenses.

Other – Detail Required

Revenue that does not fit into any of the defined categories above. This category should be used sparingly and must include a clear description of the source and purpose of the funds to ensure transparency and accurate reporting.

Example: Insurance reimbursement received for damaged equipment, foreign exchange gains, or one-time miscellaneous income not classified as donations, grants, or event revenue.

Expenses Fields

FGC Administration Fees

Management and administrative fees paid to FGC in accordance with the agreed percentage. Monthly FGC administration fee calculated as a percentage of receipted donations.

Wages, Benefits & Contracts

Compensation for employees and contracted service providers.

Example: Staff salaries, employer CPP/El contributions, health benefits, and payments to contracted consultants.

Office Supplies & Services

Administrative and operational office expenses.

Example: Postage for donor mailings, telephone and internet service, printing and office supplies.

Travel & Vehicle

Program and operational travel and vehicle-related expenses.

Example: Airfare, meals, and accommodation for ministry travel; fuel, insurance, and repairs for ministry vehicles.

Interest & Bank Charges

Financial charges and interest expenses.

Example: Monthly bank service fees and interest on an approved ministry mortgage or loan.

Professional & Consulting Fees

Fees for professional services required for compliance and operations.

Example: Accounting services fees for consultants, and legal advice related to governance matters.

Training & Education – Staff & Volunteers

Capacity-building and professional development costs.

Example: Registration fees for leadership training seminars and online ministry courses.

Ministry Rent

Facility and office occupancy costs.

Example: Monthly rent paid for ministry office or program space.

Advertising & Promotion

Fundraising and promotional expenditures.

Example: Social media advertising, printed flyers, and donor event promotion costs.

Equipment & Supplies

Capital and non-capital equipment and ministry supplies.

Example: GC-Approved purchases of computers for staff and audio-visual equipment for ministry events.

Ministry Development

Charitable program expenditures not classified as administration or overhead costs.

Example: Outreach program costs, discipleship materials, and community ministry activities.

Expenses Fields (Continued)

Ministry Building – Maintenance & Repairs

Operating and maintenance costs for ministry-owned buildings (prior GC approval required for renovations).

Example: Utilities, insurance, property taxes, and building repairs.

Land Purchases, Building Purchase & Construction

Capital asset acquisition or construction (prior GCF approval required).

Example: Approved purchase of land or construction costs for a new ministry facility.

Gifts to Other Charities

Disbursements to other registered charities.

Example: Financial support provided to a partner charity or mission organization.

Other – Detail Required

Other expenditures not otherwise classified; description required for transparency.

Example: One-time translation services for ministry resources.