

**ORGANIZATION FOR MISSION  
OF THE  
PRESBYTERIAN CHURCH (U.S.A.)**



This document supersedes all previous descriptions of mission program and organization, and became operative upon the action of the 218th General Assembly (2008)

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Proposed amendments to the *Organization for Mission* that are submitted by overture shall be submitted to the Stated Clerk of the General Assembly.

Proposed amendments to the *Organization for Mission* from related bodies or from within the General Assembly Council shall be submitted to the General Assembly Council. The General Assembly Council shall review these proposed changes and forward those it approves as part of its report to the General Assembly.

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## Introduction

The gifts he gave were that some would be apostles, some prophets, some evangelists, some pastors and teachers, to equip the saints for the work of ministry, for building up the body of Christ, until all of us come to the unity of the faith and of the knowledge of the Son of God, to maturity, to the measure of the full stature of Christ. We must no longer be children, tossed to and fro and blown about by every wind of doctrine, by people's trickery, by their craftiness in deceitful scheming. But speaking the truth in love, we must grow up in every way into him who is the head, into Christ, from whom the whole body, joined and knit together by every ligament with which it is equipped, as each part is working properly, promotes the body's growth in building itself up in love. (Eph. 4:11–16<sup>1</sup>)

The nature of Presbyterian order is such that it shares power and responsibility. The system of governing bodies, whether they have authority over one or many churches, sustains such mutual relationships within the structures as to express the unity of the church. (*Book of Order*, G-4.0302)

### I. History of the Structure for Mission of the Presbyterian Church (U.S.A.)

The two denominations that came together in 1983 had similar ecclesiastical polity and theological beliefs. They were leaders in the ecumenical movement and in commitment to the unity of the church. Each had been faithful in ministering in Christ's name. Each had been intentional in revising mission policy and program in response to the leading of the Holy Spirit and a changing world context. Within the previous two decades, each had a major reorganization of General Assembly agencies as it attempted to be more effective in mission.

These two denominations also had developed some differences in their styles, structures, and expectations of the various governing bodies. Though they were engaged in similar mission programs, the agency structures they formed did not easily fit together.

The uniting General Assembly in 1983 directed that consultations be held to discern the church's understanding of mission before preparing a mission design. —*Today Into Tomorrow: A Year of Consultations*” was the process followed, and it challenged all parts of the church to examine their understanding of what God required of the church. The result of this process was the —*Life and Mission Statement*,” which was adopted by the 197th General Assembly (1985).

The biblical image of the church as the body of Christ was a major theme in the —*Life and Mission Statement*” and provided the pattern for the church's life and work. This pattern was marked by interdependence and sensitivity to the needs, experiences, and gifts others brought; by honest communication and courage to risk, and by a global vision of both the church and the world. It called for working in partnerships characterized by enduring commitment, equality, humility, openness, sensitivity, flexibility, and love.

A number of basic principles were significant in the drafting of the *Structural Design for Mission*, which was approved by the 198th General Assembly (1986), and prescribed the organization for mission from 1986–93. These principles are based on the Reformed interpretation of Scripture represented in *The Book of Confessions*.

The year 1992–93 was devoted to the theme: —*Discerning the Spirit, Envisioning Our Future*.” A convocation on this theme manifested a deep sense of the Spirit's stirring among us, creating an excitement and passion for the future ministry of the church. One theme was the resounding emphasis on the importance of the ministries of congregations as they are resources for mission. Another was the yearning for church wide organizational forms that are flexible and innovative, with the ability to let agreed-upon priorities lead our work and so restore confidence in our connectedness. The convocation contributed to a continuing process of discernment and envisioning that reflected a sense of the future mission direction of the denomination.

A new organizational structure for mission was approved by the 205th General Assembly (1993). Several of the specific elements of the new structure derive from the Report of the General Assembly Committee on Review,

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<sup>1</sup>All Scripture references in this document are from the *New Revised Standard Version*.

which reported to the 204th General Assembly (1992). A simpler design called for fewer ministry units and related bodies, fewer priority goals, and a balanced budget that reflects the mission priorities.

Beginning in the year 2002, the General Assembly Council (GAC) engaged in a Strategic Planning process including a comprehensive self-assessment. The self-assessment used instruments developed by BoardSource, Incorporated and a BoardSource consultant guided GAC in the process completed in January 2003.

The self-assessment revealed the need for GAC to be closer to congregations, presbyteries and synods and to find ways to better communicate with them. The self-assessment also indicated the large size of GAC was a concern and that GAC needed to look at its size and the relationship between GAC-elected and GAC-staff roles and relationships.

As a result of the learnings from the self-assessment, the GAC appointed a 2005–2006 Mission Work Plan Task Force. The 2005–2006 Mission Work Plan was approved by GAC in February 2004 and by the 216th General Assembly (2004). Following the 216th General Assembly (2004), the GAC turned its attention to a specific objective under the 2005–2006 Mission Work Plan's GAC Role/Identify Goal which was: —Evaluate, develop and propose a structure of the GAC (elected and national staff) that will strengthen connectedness with presbyteries and synods.” (Refer to 2004 General Assembly *Minutes*, Item 07-03, General Assembly Council 2005–2006 Mission Work Plan, B.5.c.; p. 479.)

In the summer of 2004 the GAC appointed a Governance Task Force to carry out the objective above involving the structure of GAC. The Governance Task Force submitted a proposal for a new GAC-Elected Structure to the 2006 spring meeting of the GAC. The GAC elected structure was approved by the GAC and subsequently by the 217th General Assembly (2006). Following the 217th General Assembly (2006), the GAC appointed an Implementation Work Group to work with the GAC Executive Director to smoothly and efficiently transition the GAC into the new structure.

The new structure is reflected in the *General Assembly Council Manual of Operations* and throughout this document.

The Presbyterian Church (U.S.A.) is committed to working in partnership with other churches in this nation and around the world. Such a mutual ministry is consistent with the denomination's self-image as one part of the body of Christ, as a servant community willing to be poured out on behalf of all people.

The church's mission finds its center in the gospel of Jesus Christ and in witnessing to that gospel. Beneath the variety and complexity of its forms of witness, the church's mission is one—from the congregation to the General Assembly. To share fully in that mission is the task of every Presbyterian and every governing body. As the most inclusive governing body, the General Assembly represents the unity of the synods, presbyteries, sessions, and congregations of the Presbyterian Church (U.S.A.). Among its other responsibilities, the General Assembly has the power to set policies, objectives, and priorities for mission, to provide the agencies appropriate for that mission, and to superintend their work (*Book of Order*, G-13.0103).

According to the *Book of Order* (G-13.0201), the General Assembly Council, as agent of the General Assembly, implements policies established by the General Assembly; coordinates the work of the divisions and other General Assembly agencies in light of General Assembly mission directions, goals, objectives, and priorities; works in partnership with synods and presbyteries; and develops and proposes a comprehensive budget to the General Assembly. Members of the General Assembly Council are elected by the General Assembly and are representative of synods, presbyteries, and the church at large.

The General Assembly, the General Assembly Council, the synods, the presbyteries, and the sessions work together in partnership on behalf of the mission of the church. The *Organization for Mission* places emphasis on the congregation as an instrument of mission and on the governing bodies working together to provide resources and services to the congregations.

### A. *The Unity of the Church*

The unity of the church, with Christ as the Head of the body, is a fundamental principle that affirms the church is called to demonstrate unity, both within a given denomination as well as ecumenically and internationally. Perhaps the strongest image of this unity is the apostolic vision of the body of Christ, in which the many members, though different, work together for mutual health and upbuilding. Recognition of the unity of the whole church carries with it a series of implications for the internal structure of the Presbyterian Church (U.S.A.) and for the denomination's ecumenical commitment.

Clear communication is needed among the General Assembly, the General Assembly Council, and the Committee on the Office of the General Assembly. These relationships and coordination of program, policy implementation, and support functions give visible expression to unity within the denomination.

While the Presbyterian Church (U.S.A.) is called to be the church in and of itself, there is an important sense in which this denomination recognizes that it is one part of the church of Christ. The Presbyterian Church (U.S.A.) undertakes its ministry with a full awareness of the global and ecumenical dimensions of Christ's call, and provides a means to share mutual mission, decision making, and resources with partner churches in this nation and around the world.

### B. *Commitment to Mission*

The church, as the body of Christ, exists to share the love of Christ with the world. The *Book of Order* states the great ends of the church in terms of the call to mission through proclamation, nurture, worship, preservation of truth, promotion of social righteousness, and exhibition of the Kingdom of Heaven to the world (*Book of Order*, G-1.0200). The vitality of the life and mission of the congregation is central to the calling of the church as a whole. As has been noted, the Presbyterian Church (U.S.A.) is called to be the church, yet is itself a member of the worldwide body of Christ. Each congregation, too, is called to be the church of Jesus Christ in its own time and place. Furthermore, the responsibilities of the session include: —“lead the congregation in participation in the mission of the whole church in the world, in accordance with G-3.0000” (*Book of Order*, G-10.0102b).

### C. *Diversity and Inclusiveness*

Within the denomination, the Presbyterian Church (U.S.A.) has affirmed the strength of a unity characterized by mutual interdependence in which diversity contributes to wholeness. Various members of this body enrich the whole through the particular qualities they bring

- as racial ethnic people of multicultural constituencies that make visible our rich diversity and offer varied histories and traditions;
- as persons with a variety of physical and mental abilities and disabilities;
- from diverse geographical areas and socio-economic backgrounds;
- as male and female of all ages;
- with a variety of theological perspectives within our Reformed tradition;
- with many differing gifts;
- with a long history and tradition within the Reformed family of churches.

Patterns are established to ensure that elected bodies represent the wealth of diverse gifts found in the church and to provide a means to share power and decision making. Similarly, churchwide personnel procedures promote equal employment opportunity.

#### D. *Tradition and Flexibility*

The Presbyterian Church (U.S.A.) professes a Reformed theology that is solidly grounded in Scripture as the rule of faith and practice. The *Book of Order* affirms: —The Protestant watchwords—grace alone, faith alone, Scripture alone—embody principles of understanding which continue to guide and motivate the people of God in the life of faith” (*Book of Order*, G-2.0400). The church has also inherited and continues to affirm a Reformed polity that is representative in nature.

Openness to renewal by God entails a flexibility of structure and openness to growth and change. The Presbyterian Church (U.S.A.) recognizes the need for growth and is open to it under the power of the Holy Spirit.

The Reformed tradition’s awareness of the fallen nature of humanity and human institutions has led to the development of church government made up of a system of checks and balances. In recent years, these checks have included limited terms and rotation for elected officers, and plans to ensure fair representation of the diverse elements of the church on governing bodies.

The Presbyterian Church (U.S.A.) shares with all Reformed churches a belief in the priesthood of all believers. For this reason, persons called to leadership positions in the denomination are envisioned by this organizational plan as enabling the whole church to do the work of mission.

#### E. *Partnership*

The Presbyterian Church (U.S.A.) seeks to develop a system of relationships among governing bodies functioning through collaboration rather than competition. Partnership is characterized by enduring commitment, equality, humility, openness, sensitivity, flexibility, and love. More than an end to be attained, partnership is a process or journey that can be undertaken only under the guidance of the Holy Spirit. Consultation is highly valued as part of the process of decision making.

Each governing body is a primary agent in mission and has two foci:

- its appropriate role in assisting congregations and other governing bodies in the mission of the whole church; and
- the performance of its own mission as a governing body in consultation with other governing bodies.

#### F. *Personnel and Compensation*

The General Assembly has approved a personnel, equal employment opportunity and affirmative action, and compensation system that is used by the General Assembly Council. This system provides guidance regarding overseas personnel, and for General Assembly level entities, synods, presbyteries, sessions, congregations, and church-related institutions in their employment practices. In order to develop consistency and equity across the whole church, these governing bodies and institutions are urged to approve and implement these policies with such adaptations as may be necessary.

#### G. *Additional Factors*

Additional factors to guide the structure and style of mission are:

- the need to affirm the centrality of the mission of congregations, and their need and desire for resources from General Assembly entities, as well as from presbyteries and synods;
- the need to recognize demographic realities that bear on the life of the Presbyterian Church (U.S.A.);
- the need to be responsive to persons who identify themselves as Presbyterian without actually taking part in a particular congregation’s life and ministry;

- the need for styles that support and enable the momentum of movements rather than styles that create or lead to institutional inertia;
- the need to reverse the trend toward reducing the church's function and style to that of a regulatory agency, creating instead a more responsive, less bureaucratic reality;
- the need to be more simple yet holistic;
- the need to build hope and trust within the denomination, while maintaining commitments to and safeguards for those historically ignored, excluded, or silenced; and
- the need for an evolutionary design that can be responsive to unfolding changes in the structure and work of the General Assembly, synods and presbyteries.

## **II. Statement of Vision and Priority Goals for Mission**

A statement of vision and goals that articulate the mission emphasis for the next phase of our life are identified.

### *A. Statement of Vision*

At the heart of our vision for the Presbyterian Church (U.S.A.) is its congregations, dedicated to Jesus Christ and scattered

- from rural Alabama to Sitka, Alaska;
- from suburban Pittsburgh to South-Central Los Angeles;
- from the bustling city of San Juan, Puerto Rico, to the small towns of the upper peninsula of Michigan;
- from congregations with a handful of members and those where thousands gather.

Called by God and empowered by the Holy Spirit the General Assembly Council of the Presbyterian church (U.S.A.) offers the world a viable witness to the Gospel of Jesus Christ. With congregations, governing bodies, and other mission partners, we serve the church in mission.

### *B. Goals*

Goals give shape and direction to our mission as a denomination and are reflected in the *GAC Manual of Operations* and can be found in the current Mission Work Plan (<http://www.pcusa.org/gac/about.htm>)

### *C. How Our Vision Unfolds*

Embedded in our understanding of what it means to be Presbyterian is the conviction that the church is always being reformed under the judgment of God's reign. Our vision includes congregations and governing bodies so aware of belonging to God in Jesus Christ that each day and each challenge are received as gifts from our Lord, who is the same yesterday and today and forever. In life and in death, we belong to God. Therefore, we look to the future with hope and confidence.

## **III. Mission of the General Assembly**

*(Book of Order, G-13.0103)*

The General Assembly constitutes the bond of union, community, and mission among all its congregations and governing bodies. It therefore has the responsibility and power

- a. to set priorities for the work of the church in keeping with the church's mission under Christ as described in G-3.0000;

- b. to develop overall objectives for mission and a comprehensive strategy to guide the church at every level of its life;
- c. to provide the essential program functions that are appropriate for overall balance and diversity within the mission of the church;
- d. to establish and administer national and worldwide ministries of witness, service, growth, and development;
- e. to provide a system of administrative services to fulfill its objectives and program;
- f. to provide services for the whole church that can be performed more effectively from a national base;
- g. to establish and maintain an office of the General Assembly;
- h. to establish and superintend the agencies and task forces necessary for its work, including a General Assembly Council, providing for the regular review of the functional relationship between the General Assembly's structure and its mission;
- i. to adopt the comprehensive budget of the General Assembly, providing full information to the whole church of its decision in such matters;
- j. to provide for communication within the church;
- k. to oversee the work of the synods and to facilitate their participation in the mission of the church;
- l. to review the records of the synods and to take care that they observe the Constitution of the church;
- m. to organize new synods and to divide, unite, or otherwise combine synods or portions of synods previously existing;
- n. to approve the organization, division, uniting, or combining of presbyteries or portions of presbyteries by synods;
- o. to serve in judicial matters in accordance with the Rules of Discipline;
- p. to warn or bear witness against error in doctrine or immorality in practice in or outside the church;
- q. to decide controversies brought before it and to give advice and instruction in cases submitted to it, in conformity with the Constitution;
- r. to provide authoritative interpretation of the *Book of Order* which shall be binding on the governing bodies of the church when rendered in accord with G-13.0112 or through a decision of the Permanent Judicial Commission in a remedial or disciplinary case. The most recent interpretation of a provision of the *Book of Order* shall be binding;
- s. to establish and maintain those ecumenical relationships that will enlarge the life and mission of the church;
- t. to correspond with other churches;
- u. to receive under its jurisdiction, with the consent of two thirds of the presbyteries, other ecclesiastical bodies whose life is consistent with the faith and order of this church;

v. to authorize synods to exercise similar power in receiving ecclesiastical bodies suited to become constituents of those governing bodies and lying within their geographic bounds;

w. to unite with other churches in accordance with the procedures set forth in this Constitution (G-15.0300)

Furthermore, the General Assembly is responsible to review the work of the Office of the General Assembly in consultation with the Stated Clerk of the General Assembly.

#### **IV. General Assembly Officers and Committees and the Office of the General Assembly**

##### *A. Moderator of the General Assembly*

The Moderator of the General Assembly is an ecclesiastical officer, along with the Stated Clerk, of the Presbyterian Church (U.S.A). The ministry of the Moderator is grounded in the ministry of baptized persons and in the particular ordained ministry of elders and ministers of the Word and Sacrament.

1. The title of the Moderator is —The Moderator of the (number) General Assembly (year) of the Presbyterian Church (U.S.A.).”

2. The Moderator of the General Assembly is a commissioner of the General Assembly. When the Moderator presides at the assembly, it is to be a sign of the bond of unity, community, and mission in the life of the church. During the period between assemblies, the Moderator serves as an ambassador of the unity of the Spirit in the bonds of peace, telling the story of the church’s life and upholding the people of God through prayer.

When the Moderator travels throughout the church, it is for the purpose of strengthening the mission of congregations and governing bodies, encouraging officers and members, and their work. The Moderator listens for the joys and concerns of the church and ascertains the needs of the world and the gifts of the church’s mission program.

When the Moderator serves as an ecumenical representative, s/he expresses the concern of Reformed churches for the visible unity of Christ’s body and fuller communion among churches.

When the Moderator visits national and international mission sites, s/he encourages mission personnel, brings the prayerful concern of Presbyterian Church (U.S.A.) to sister churches, and helps to proclaim the gospel of Christ to the world.

When the Moderator addresses the church and the society, s/he speaks pastorally and prophetically from within the standards of the Presbyterian Church (U.S.A.), preserving the rights and responsibilities outlined in G-6.0108.

a. The Moderator shall preside over the General Assembly that elects him or her, and over the meetings of the next General Assembly until a successor is elected. —The Moderator possesses the authority necessary for preserving order and for conducting efficiently the business of the governing body” (*Book of Order*, G-9.0202).

b. The Moderator of the General Assembly is a voting member of the General Assembly Council and the Committee on the Office of the General Assembly. The Moderator of the General Assembly may attend and participate without vote in the meetings of all other entities of the General Assembly.

c. The Moderator shall be the official representative of the church at gatherings and functions, both civic and ecclesiastical, at which the Presbyterian Church (U.S.A.) is invited or expected to be represented, unless otherwise provided by the General Assembly. In the event that the Moderator is unable to attend, the Vice Moderator, or some other person designated by the Moderator in consultation with the Stated Clerk, may represent the church.

d. The Moderator and the Vice Moderator shall submit a written report of their work to the session of the General Assembly at which their successors are installed.

### 3. *Enabling the Moderator and Vice Moderator to Serve*

a. It is incumbent upon the church to understand, respect, and remain accountable for the balance of the stewardship of time between the ministry of the Moderator and Vice Moderator and the larger vocation of the ones serving in these roles. That balance includes a commitment to respect the need for Sabbath by the Moderator and Vice Moderator of the General Assembly.

The church should expect the Moderator to ordinarily spend no more than half of her/his work time responding to invitations in attending meetings of General Assembly entities, in participating in other opportunities, and attending to constitutional functions. In assisting the Moderator in these activities, the church should expect the Vice Moderator to ordinarily spend no more than a third of her/his work time.

b. The Moderator, the Vice Moderator, and the Office of the General Assembly shall jointly develop a comprehensive plan for their travel based upon the mission of the church and the needs of agencies, governing bodies, institutions, ecumenical partners, and other constituencies.

Each synod, in consultation with its presbyteries, will be invited to develop a plan for itineration of the Moderator or Vice Moderator. Ordinarily, a single invitation for a visit within a presbytery will be accepted during each term.

c. The Stated Clerk shall request the congregation or employer of the Moderator and Vice Moderator to grant a leave of absence for time appropriate to their commitments to permit the Moderator and Vice Moderator to fulfill the functions of their offices.

No later than three months following the election, the Stated Clerk, in consultation with the Moderator and Vice Moderator and representatives of the congregation or employer they serve, shall conduct an appropriate service of dedication and covenant between these leaders and their faith and/or vocational community, recognizing the unique demands and responsibilities placed upon these officers.

d. To prevent financial sacrifice to these leaders personally, or undue adverse effect upon the work in which they are engaged, the Stated Clerk, in consultation with the Moderator and Vice Moderator, shall propose appropriate financial arrangements to the Committee on the Office of the General Assembly.

e. The Committee on the Office of the General Assembly shall budget for the official travel of the Moderator and Vice Moderator and their spouses, and other expenses incurred in the performance of official duties.

f. An office for the use of the Moderator and Vice Moderator shall be provided within the office suite of the Office of the General Assembly.

### 4. *Vice Moderator*

a. The Vice Moderator represents the assembly at the request of the Moderator. When the Vice Moderator serves in this capacity, all those duties incumbent on the Moderator shall be expected of him/her.

b. The Vice Moderator shall serve as a corresponding member without vote on the Committee on the Office of the General Assembly and the General Assembly Council.

c. Should there be a Moderator's Conference, the Vice Moderator participates with the Moderator in planning the Moderator's Conference.

d. The Vice Moderator is expected to itinerate at the request of the Moderator.

e. The Vice Moderator shall consult with the Moderator and the Office of the General Assembly about the special emphasis for the Vice Moderator's itineration.

f. The Moderator may request the Vice Moderator to preside and to assist in the performance of other functions of the Moderator during and following the General Assembly.

5. *Regular Reporting: Accountability of the Moderator and Vice Moderator*

The Committee on the Office of the General Assembly (COGA) shall assist the General Assembly in ensuring the accountability of the Moderator and Vice Moderator of the General Assembly by receiving and reviewing, at each of their stated meetings, a written report from the Moderator and Vice Moderator. The Moderator of the General Assembly shall also report at each stated meeting of the General Assembly Council.

B. *Stated Clerk of the General Assembly*

1. The title of the Stated Clerk is —The Stated Clerk of the General Assembly of the Presbyterian Church (U.S.A.)” and may be used by the incumbent until a successor is elected and takes office.

2. *Functions of the Stated Clerk* [For functions related to General Assembly meetings, see Standing Rule H.2.)

a. The Stated Clerk shall conduct the general correspondence of the Presbyterian Church (U.S.A.). In this connection, all items of correspondence directed to the Presbyterian Church (U.S.A.), or to the General Assembly, shall be routed to the Stated Clerk.

b. As an officer of the General Assembly, the Stated Clerk shall preserve and defend the Constitution of the Presbyterian Church (U.S.A.), and support the decisions, actions, and programs of the General Assembly. The Stated Clerk shall give advisory opinions concerning the meaning of the provisions of the Constitution of the Presbyterian Church (U.S.A.), and shall give advisory opinions on the meaning of the actions of the General Assembly. When the Stated Clerk deems it necessary, after consulting with appropriate persons or bodies, the Stated Clerk may retain legal counsel and institute or participate in legal proceedings in civil and criminal courts.

c. The Stated Clerk shall publish the Constitution of the Presbyterian Church (U.S.A.), and other materials as may be necessary to help the church understand and be guided by the Constitution. The Stated Clerk shall prepare editorial changes in the *Book of Order*, which should be reviewed by the Advisory Committee on the Constitution, provided the changes do not alter the substance of the text approved by vote of the presbyteries. The Stated Clerk shall be a member ex officio of the Advisory Committee on the Constitution, without vote.

d. On receipt of the certified record and final decision in a case of judicial process from the clerk of the Permanent Judicial Commission of the General Assembly, the Stated Clerk shall report the decision to the General Assembly if it is in session, or to its first session thereafter if it is not. When a decision of the Permanent Judicial Commission contains an order directed to another governing body, the Stated Clerk shall obtain from the governing body a statement of its compliance and make a full report to the next General Assembly.

e. The Stated Clerk shall provide staff services to the Advisory Committee on the Constitution and any other committees established to draft, consider, or amend *The Book of Confessions* or any of the documents it includes.

f. As the continuing ecclesial officer of the General Assembly, the Stated Clerk shall be a member of each committee that may be established to undertake discussion regarding organic union with another church or churches.

g. The Stated Clerk is the permanent ecumenical representative of the General Assembly and shall be a member of each delegation representing the Presbyterian Church (U.S.A.) in ecumenical or interchurch bodies or General Assembly Councils, and in faith and order bodies, including bilateral conversations and dialogues.

h. The Stated Clerk shall be a corresponding member of the General Assembly Council. He or she shall be a member of any other body responsible for coordinating, formulating, or implementing the ecumenical and interfaith policies and programs of the General Assembly.

i. The Stated Clerk is the chief executive officer of the Office of the General Assembly. The Stated Clerk shall have available personnel to assist in performing the assigned functions.

j. The Stated Clerk, with the concurrence of the Committee on the Office of the General Assembly, may nominate to the General Assembly one or more persons to serve as Associate Stated Clerks of the assembly (Standing Rule H.2.d.).

k. The Stated Clerk, after consultation with the Committee on the Office of the General Assembly, may appoint one or more Assistant Stated Clerks. The term of the appointment shall be four years, subject to reappointment by the Stated Clerk, after consultation with the Committee on the Office of the General Assembly.

l. The Stated Clerk shall submit to the Committee on the Office of the General Assembly, for its action and recommendation to the General Assembly, a proposed budget. This budget shall provide for the funding of the sessions of the General Assembly, the Office of the General Assembly and all bodies related to it, the funding of the participation of the Presbyterian Church (U.S.A.) in ecumenical bodies, and other expenses deemed necessary.

m. The Stated Clerk is responsible for maintaining the archives and records management facilities of the Presbyterian Church (U.S.A.), for the supervision of an agency for the preservation of the history of American Presbyterianism, and for the promotion of the study of Presbyterian history. The Stated Clerk shall assure the implementation of a records management program.

n. The Stated Clerk shall promote the harmony and efficiency of the General Assembly and its agencies in cooperation with the General Assembly Council and its Executive Director, with special attention to relationships between General Assembly entities, and with synods, presbyteries, and sessions. The Stated Clerk shall have membership on or relationship to appropriate committees, commissions, and agencies of the General Assembly as it shall determine from time to time.

o. The Stated Clerk shall receive all resignations from service on General Assembly entities and shall declare the positions vacant in accordance with Paragraph IV.C.1. below entitled —Service on Assembly Entities.”

### 3. *The Office of the General Assembly*

a. The Stated Clerk shall employ and supervise the personnel necessary to do the work of the Office of the General Assembly, and provide oversight of the personnel of all bodies related to the Office of the General Assembly who shall be accountable to the Stated Clerk unless other provisions have been made. Staff vacancies within the Office of the General Assembly (other than the appointment of Assistant Stated Clerks) may be filled by the appropriate supervisor (with the concurrence of the Stated Clerk).

b. All equal employment opportunity and other uniform policies relating to employment and compensation of the personnel of General Assembly agencies shall apply also to personnel of the Office of the General Assembly and all bodies related thereto. All personnel appointments shall be in accordance with the personnel policies of the Presbyterian Church (U.S.A.) and the requirements of *Book of Order*, G-9.0104.

c. The Stated Clerk may designate a member of the staff of the Stated Clerk to be the budget officer of the Office of the General Assembly.

The following will be related to the Office of the General Assembly for staffing and budgeting purposes: Committee on the Office of the General Assembly, Permanent Judicial Commission, Board of Directors of the Presbyterian Historical Society, Committee on Representation, Advisory Committee on the Constitution, Advisory Committee on Litigation, General Assembly Nominating Committee, Presbyteries' Cooperative Committee on Examinations for Candidates, and commissions and special committees of the General Assembly (see Standing Rule K.I.).

d. All income received by the Office of the General Assembly from sales, bequests, gifts, or from any other source, shall be transmitted to the treasurer of the Presbyterian Church (U.S.A.), A Corporation. These

funds shall be separately accounted for by the treasurer. All payments related to the Office of the General Assembly shall be made by the treasurer upon the receipt of regular vouchered requests, or other adequate documentation, bearing the authorization of the Stated Clerk or a person designated by the Stated Clerk.

e. The Department of History in the Office of the General Assembly shall be under the direction of a person appointed by the Stated Clerk. The general administration of the Department of History shall be carried out from Philadelphia, which will be the location of the office of the director of the department. The director, with the concurrence of the Stated Clerk, shall determine which functions shall be carried out in Philadelphia and in the department's study center in Montreat, North Carolina. All restricted and other funds contributed to the endowment of the former Department of History of the United Presbyterian Church in the U.S.A. or the former Historical Foundations of the Presbyterian Church in the United States are held by the Presbyterian Church (U.S.A.), Foundation, and the Presbyterian Church (U.S.A.), A Corporation. Funds secured after 1983 resulting from development efforts are also placed in accounts with the Presbyterian Church (U.S.A.), Foundation, and the Presbyterian Church (U.S.A.), A Corporation. Funds originally designated for the maintenance of the archival facility at Montreat and the records and memorabilia contained therein will continue to be used for that facility alone. Should that archival function cease at the Montreat facility, all restricted and other funds contributed for that purpose will be held by the Presbyterian Church (U.S.A.), Foundation, and the Presbyterian Church (U.S.A.), A Corporation, and used for the support of the archival facility and program of the Office of the General Assembly by the Department of History.

### C. *Committees of the General Assembly*

#### 1. *Serving on Assembly Entities*

a. Each person nominated shall be an active member of a congregation, or a continuing member of a presbytery, of the Presbyterian Church (U.S.A.) with the exception of nominees for election to the National Committee on the Fund for the Self-Development of People and the Women Employed by the Church Committee.

b. A person may serve as a member-at-large of only one General Assembly entity at a time. Ordinarily, no more than one member-at-large from any one presbytery may serve on the same General Assembly entity at the same time. Members serving by virtue of office, or elected to membership on a second entity to fulfill the requirements of the *Organization for Mission* or other General Assembly actions, are not affected by this provision.

c. Persons nominated for election by the General Assembly shall ordinarily be eligible to serve a four-year term, and be eligible for election to one additional term. No person may serve more than two terms, full or partial. After serving as a member of a General Assembly entity for two terms, full or partial, a person shall not be eligible for nomination or renomination to a General Assembly entity until two years have elapsed.

d. Consideration shall be given to the full requirements of full participation expressed in *Book of Order*, G-4.0403, in considering nomination and election to entity service, and also to the nomination of one-third ministers of the Word and Sacrament, one-third laymen, and one-third laywomen (see *Book of Order*, G-9.0801b).

e. A member of a General Assembly entity who finds it necessary to resign shall send his or her resignation to the Stated Clerk of the General Assembly, who shall notify the entity and the nominating committee or other body that originated the person's nomination or election. When any member of an entity of the General Assembly (council, commission, unit, division, committee, task force, or any other body) shall resign, or becomes unable to serve because of chronic or permanent physical or mental illness or disability, the Stated Clerk of the General Assembly shall declare the position vacant.

f. When any member of the board of an entity of the General Assembly, a council, commission, unit, division, committee, task force, or any other body authorized by the General Assembly does not attend two successive sessions of that body and such absence is unexcused, the membership of that person shall be automatically vacated, and that person shall be notified by the Stated Clerk. The Stated Clerk of the General Assembly shall be notified of the vacancy by the chairperson of the entity, and the Stated Clerk shall announce the vacancy and shall notify the General Assembly Nominating Committee or other body that originated the nomination or election of

the person who has been absent without excuse, in order that the vacancy may be filled in the manner by which the same position had been filled originally.

g. If a minister of the Word and Sacrament serving as a member of a General Assembly entity representing a synod or presbytery shall transfer his or her presbytery membership and thereby cease to be under the jurisdiction of the presbytery or synod that nominated her or him to serve on the assembly entity, the position shall be declared vacant by the Stated Clerk. If a member of a particular church serving as a member of a General Assembly entity representing a presbytery or synod shall transfer her or his membership to a particular church that is not under jurisdiction of the presbytery or synod that nominated him or her, the position shall be declared vacant by the Stated Clerk.

h. The Stated Clerk shall also notify appropriate entities and governing bodies upon being advised of the death of any person holding membership on an assembly entity or who is unable to serve for any other reason. The Stated Clerk shall also declare vacant a position on any such entity held by a minister of the Word and Sacrament who ceases to be a minister member of a presbytery of this denomination, or a position held by a member of a particular church who ceases to be a member of a congregation of this denomination.

All such vacancies shall be filled by the same process under which the former incumbent was elected. If a vacancy shall occur during the first term of service of an incumbent, then the original source of the nomination shall propose a nominee for election to complete the unexpired term, and such nominee shall be eligible for renomination and election to an additional full term. If a vacancy shall occur during the second term of service of an incumbent, and the position vacated is one designated for a representative of a presbytery or synod, then the privilege of proposing a nominee for the unexpired term shall pass to the next appropriate presbytery or synod under any rotation system that may be in use, and the nominee so proposed shall be eligible for nomination and reelection to an additional full term. Any vacancy in a position for which the General Assembly Nominating Committee makes nominations may be filled until the next succeeding General Assembly by appointment of the Moderator of the General Assembly upon advice by the nominating committee that the committee has decided to present the name of the appointee to the next session of the General Assembly as its nominee for the position.

## 2. *Committee on the Office of the General Assembly*

a. The General Assembly shall elect a Committee on the Office of the General Assembly composed of fifteen persons. This committee shall be empowered to carry out the assembly's oversight of the Stated Clerk and the Office of the General Assembly; to assure the accountability of the Stated Clerk to the General Assembly during the interim between sessions of the assembly; and to provide linkage with the General Assembly Council. The members of the committee shall serve a four-year term, and be eligible for election to one additional term. No member may serve more than two terms, full or partial.

The Moderator of the General Assembly will serve as a member of the committee with vote during his or her moderatorial service. The Stated Clerk of the General Assembly, the Executive Director of the General Assembly Council, and the vice chair of the General Assembly Council will serve as corresponding members of the committee without vote.

b. The Committee on the Office of the General Assembly shall elect its own officers and determine its structure, including any subcommittees (see Standing Rule I.4.a. for exception).

c. The committee shall be funded from the per capita apportionment and its financial activity shall be reported through a separate line in the General Assembly Commission and Committee Schedule. The proposed budgets of the Committee on the Office of the General Assembly shall be submitted to the General Assembly.

d. The Committee on the Office of the General Assembly shall have the responsibility to do the following:

(1) Assist the General Assembly in assuring the accountability of the Stated Clerk of the General Assembly and of the Office of the General Assembly by reporting to each session of the General Assembly, includ-

ing a report or summary of any evaluation of the work of the Stated Clerk and of the Office of the General Assembly that has been completed since the last session of the assembly.

(2) Review annually the work of the Stated Clerk and be responsible for an end-of-term evaluation (see Standing Rule H.2.b.(3)(f)) or exit interview.

(3) Review the budget requests submitted by the Stated Clerk for that portion of the per capita budget administered by the Stated Clerk, and to forward the requests to Mission Support Services with the comments of the Committee on the Office of the General Assembly. The Committee on the Office of the General Assembly will also be responsible for approving proposed changes in the staffing design of the Office of the General Assembly presented by the Stated Clerk.

(4) Consult with the Stated Clerk of the General Assembly regarding any proposals to the General Assembly concerning persons being recommended for election to the office of Associate Stated Clerk of the General Assembly, and any proposals concerning the appointment of persons to the office of Assistant Stated Clerk (see Standing Rule H.2.d.).

(5) Meet annually with the Executive Committee of the General Assembly Council to discuss items of concern and common interest.

(6) Be available to the Stated Clerk for consultation on all proposed amendments to the Standing Rules of the General Assembly and that such consultation shall occur prior to the Stated Clerk proposing any amendments to the Standing Rules of the General Assembly (see Standing Rule L.1.).

(7) Review the work of special committees and report to each session of the General Assembly a summary of the work being carried out by special committees, including recommendations to transfer the work assigned to a special committee elsewhere or to dismiss the committee (see Standing Rule K.1.e.).

(8) Review the evaluation of each General Assembly session secured by the Stated Clerk.

(9) Outline the programs for future General Assemblies sufficiently in advance to ensure an orderly progression of themes and emphases and to ensure the appointment of significant speakers and other program participants.

(10) Review and present to the Assembly Committee on Business Referral a recommendation regarding the Stated Clerk's proposed docket for the next session of the General Assembly (see Standing Rule C.4.a.).

(11) Review and present to the Assembly Committee on Business Referral a recommendation regarding the Stated Clerk's proposed referral of each item of business to an appropriate assembly committee (see Standing Rule C.3.).

(12) Assist the Moderator regarding the appointment of a commissioner to be the moderator of each assembly committee and a commissioner to serve as vice moderator of each assembly committee (see Standing Rule C.1.c.).

(13) Consult with the Moderator regarding the planning of all worship at the General Assembly (see Standing Rule G.a.).

(14) Coordinate the programmatic aspects of each General Assembly session, ensuring that adequate time is provided for the business that must be transacted.

(15) Review requests from entities of the General Assembly, governing bodies, other entities related to the Presbyterian Church (U.S.A.) in any way, or coalitions in which this denomination or any of its entities participate to schedule meetings, briefings, hearings, or other events of any kind during those hours when the General Assembly or its committees are in session.

(16) Prepare a report, including recommendations on the docket and the referral of assembly business, to be printed and distributed with other materials provided to commissioners.

(17) Review and present to the General Assembly for its action the date and place of meeting six years hence and any changes in dates and places of meetings previously set (see Standing Rule I.1.a.).

(18) Review the recommendation of the Stated Clerk and set the amount of per diem for sessions of the General Assembly (see Standing Rule I.3.).

### 3. *Advisory Committee on the Constitution*

a. The members of this committee shall be composed as provided for in *Book of Order*, G-13.0112a.

b. Except as otherwise specified in the *Book of Order*, the committee shall be funded through the per capita budget of the Office of the General Assembly and receive staff services as provided by the Stated Clerk.

### 4. *Advisory Committee on Litigation*

a. The Advisory Committee on Litigation shall advise the Stated Clerk of the General Assembly in connection with instituting or participating in legal proceedings (see Functions of the Stated Clerk earlier in this section).

b. The members of the committee shall ordinarily be attorneys, and the members shall be experienced in fields related to issues that may be the subject of legal proceedings in which the church is, or may become, interested. The committee shall be composed of six persons, elected by the General Assembly upon nomination by the General Assembly Nominating Committee. The advisory committee may invite other persons with special competency related to particular cases or situations to participate in the consideration of particular cases or issues. The members shall be evenly divided into three classes, shall serve six-year terms, and shall be eligible for election to one additional term. No member may serve more than two terms, full or partial. Members of this committee are exempted from the prohibition against service on more than one entity of the assembly set forth in Section M.3.a.(3) above.

c. The committee shall elect its own moderator and ordinarily shall meet at the call of the Stated Clerk. The committee may carry on its work by correspondence, telephone consultation (including conference telephone calls), or meetings.

d. The committee shall advise the Stated Clerk regarding participation in litigation related to matters of civil and religious liberty, relations between church and state, and any other matters related to the mission and interest of the church. The Advisory Committee on Litigation shall advise the Stated Clerk regarding the establishment and maintenance of a resource file of legal documents as a means of assisting the governing bodies and agencies of the church in initiating or participating in litigation in the areas within the concerns of the committee.

e. The committee shall be funded through the per capita budget of the Office of the General Assembly, receive staff services as provided by the Stated Clerk, and designate a representative to the annual session of the General Assembly (see Standing Rule B.3.).

f. The committee shall report to each session of the General Assembly.

### 5. *General Assembly Nominating Committee*

The General Assembly Nominating Committee shall be composed as provided for in *Book of Order*, G-13.0111.

### 6. *Board of Directors for the Presbyterian Historical Society*

a. The board of directors exists to assure that the mission of the Presbyterian Historical Society—to col-

lect, preserve, and share our history—is achieved in the most effective and efficient manner, in faithfulness to God’s call and in support of the mission of the Presbyterian Church (U.S.A.).

b. The board of directors shall be composed of a minimum of eight and a maximum of twenty-four persons. The Committee on the Office of the General Assembly shall elect and the General Assembly shall confirm the board. The members of the board of directors shall serve a four-year term and shall be eligible to serve one additional full or partial term.

c. The budget for the Presbyterian Historical Society shall be submitted as part of the Office of the General Assembly’s regular budget process.

d. The responsibilities of the board of directors shall include:

(1) Establishing the strategic direction for the Presbyterian Historical Society with the concurrence of the Stated Clerk.

(2) Providing oversight of and accountability for the Presbyterian Historical Society to the church at large.

(3) Ensuring the financial stability of the Presbyterian Historical Society.

(4) Advocating for and promoting the work of the Presbyterian Historical Society.

#### 7. *Committee on Ecumenical Relations*

a. The Committee on Ecumenical Relations shall function to give a high profile to the vision of the ecumenical involvement and work as central to the gospel and key to the life of the church; plan and coordinate, in consultation with the agencies and governing bodies of the church, the involvement of the Presbyterian Church (U.S.A.) in ecumenical relations and work; connect the ecumenical efforts of all governing body levels of the church; provide a common point for all ecumenical efforts connecting us with those outside our church; keep a unity of vision that includes the ecclesiastical, programmatic, ecumenical, and denominational (organizational) parts of our ministries and commitments; articulate the Reformed and Presbyterian identity in the midst of our ecumenical commitments; and promote awareness of the role of the unity of all humankind in the search for the unity of the church; and promote the unity of the church as an exhibition of the kingdom to the world.

b. The Committee on Ecumenical Relations shall be composed of twenty members. Twelve shall be members of the Presbyterian Church (U.S.A.) nominated for at-large positions by the General Assembly Nominating Committee (GANC) and elected by the General Assembly in as nearly equal classes as possible. Four shall be members of four churches invited by the Stated Clerk to appoint one member each from their communion to serve as voting members of the committee. One of the four churches shall be one of our ecumenical church partners. The other three shall be our full communion partners. One member shall be appointed by the Committee on the Office of the General Assembly. One member shall be appointed by the General Assembly Council. The other members of the committee shall be the Stated Clerk or the Associate Stated Clerk for Ecumenical Relations and the Executive Director of the General Assembly Council or designee.

In addition, the following GAC persons may be corresponding members: the Deputy Executive Director for Mission and up to three ministry directors appointed by the Deputy Executive Director for Mission.

c. Elected members of the committee shall be elected to a four-year term, and be eligible for election to one additional term. No member may serve more than two terms, full or partial. Appointed members from ecumenical church partners shall serve for four years and be eligible for appointment to one additional term.

d. The Committee on Ecumenical Relations will meet twice annually and shall have the responsibility to do the following:

(1) Envision, under the guidance of the Holy Spirit, how the Presbyterian Church (U.S.A.) leads and participates in the search for the unity of Christ's Church within this nation and worldwide, and propose appropriate strategies to the General Assembly, its agencies, and other governing bodies;

(2) Provide oversight to the implementation of the responsibilities given to the General Assembly in *Book of Order*, Form of Government, Chapter XV. Relationships, G-15.0000–.0302;

(3) Act on and process recommendations and proposals addressing ecclesiastical ecumenical work of the Presbyterian Church (U.S.A.);

(4) Propose to the General Assembly, for election, Presbyterian Church (U.S.A.) members to serve on ecumenical delegations to the National Council of Churches of Christ (USA), the World Council of Churches, the World Alliance of Reformed Churches, and the Caribbean and North American Area Council assemblies;

(5) Represent the Presbyterian Church (U.S.A.) in negotiation and coordination of the search for Christian unity with other communions as authorized by the General Assembly;

(6) Select Presbyterian Church (U.S.A.) representatives to serve on ecumenical dialogues, ecumenical negotiations on church unions, multilateral and bilateral dialogues, and representatives from the PC(USA) serving as PC(USA) ecumenical representatives to other church assemblies;

(7) Oversee the implementation of —“Formula of Agreement” (Full Communion) with the Evangelical Lutheran Church of America, the Reformed Church in America, and the United Churches of Christ, and represent the Presbyterian Church (U.S.A.) in planning and coordinating structures to carry this out;

(8) Give guidance to the nurturing of unity among Presbyterian and Reformed churches in the U.S.A., with one another and with the Presbyterian Church (U.S.A.);

(9) Empower all agencies of the General Assembly and governing bodies to carry out their mission program with an ecumenical consciousness and in close coordination with one another and to model this consciousness in their own work;

(10) Propose and advocate to appropriate bodies of the Presbyterian Church (U.S.A.) that they share in funding ecumenical and conciliar ministry;

(11) Propose to the General Assembly names of churches to be invited to send ecumenical advisory delegates to the General Assembly meeting (see Standing Rule B.2.g.);

(12) Give guidance to the Stated Clerk and General Assembly agencies on ecclesial (church-to-church) ecumenical relations, helping to carry out the General Assembly's G-13.0103s and its responsibilities;

(13) Give guidance to General Assembly agencies on new opportunities to strengthen the relationships with other faith communities and on strategies for fulfilling the General Assembly mandates on interfaith relationships;

(14) Give guidance to the Mission Agency on ecumenical mission opportunities in partnership with churches in the United States and around the world; and

(15) Give guidance to program entities on ecumenical formation of Presbyterians, both ministers and lay members.

e. The committee shall be funded through the per capita budget of the Office of the General Assembly. The co-chairs of the Ecumenical Staff Team will have primary staffing responsibilities. The Ecumenical Staff Team shall be a staff resource to the committee.

#### D. Review of Agencies and Committees

1. Based on a six-year schedule, the agencies of the General Assembly will be reviewed to evaluate the relationship of their individual ministry with the mission of the whole Presbyterian Church (U.S.A.). On nomination of the General Assembly Nominating Committee, the General Assembly will elect two committees, each to review the work of one of the agencies of the General Assembly. Each committee will be composed of twelve members: four commissioners from the previous three General Assemblies, four who have served on the board of a General Assembly entity other than the one being reviewed, and four at large. The at-large members may include ecumenical partners. The committee will use the Standards for Review of General Assembly Agencies in the Guidelines and Policies of the General Assembly. The committee will report to the next General Assembly following its election the results of the review and make recommendations based on its findings.

2. The permanent, advocacy, and advisory committees and commissions of the General Assembly will be reviewed to evaluate their processes to fulfill the mandates given to them by the Presbyterian Church (U.S.A.). The General Assembly will review the work of the permanent, advocacy, and advisory committees and commissions based on a six-year schedule. A committee at the General Assembly will be assigned the review. The assembly committee will use the Standards for Review of General Assembly Permanent, Advocacy, and Advisory Committees and Commissions in the Guidelines and Policies of the General Assembly. The assembly committee will report to the General Assembly the results of the review and make recommendations based on its findings.

E. Proposed amendments to this Section IV of the Organization for Mission from related bodies or from within the Office of the General Assembly, shall be submitted to the Committee on the General Assembly (COGA). The COGA shall review these proposed changes and forward those it approves as part of its report to the General Assembly.

### V. The General Assembly Council

The General Assembly Council shall advise and respond to the General Assembly on priorities, programs, and strategies for addressing matters of concern for the Ministries of our church. The primary purpose of the General Assembly Council is to lead and coordinate the total mission program. It will cultivate a style of work that emphasizes

- coordination among ministries;
- flexible deployment of resources to match changing needs;
- allocation of funding to reflect stated goals;
- concluding as well as initiating programs;
- attention to the needs and gifts of congregations;
- effective relationships with all governing bodies; and
- holding the vision described without reverting to old patterns.

According to the *Book of Order*, G-13.0201, the General Assembly Council is the body of the General Assembly in which are lodged the following responsibilities:

- a. to cultivate and promote the spiritual welfare of the whole church;
- b. to provide resources to support equal employment opportunity and affirmative action for members of racial ethnic groups, for women, for various age groups, for persons regardless of marital condition (married, single, widowed, or divorced), and for persons with disabilities;
- c. to develop and propose, for General Assembly approval, the mission directions, goals, objectives, and priorities of the General Assembly Council; doing so by taking into account the mission work being done by sessions, presbyteries, and synods, and to propose for General Assembly approval an accompanying budget that will implement the mission work plan of the General Assembly Council;
- d. to act in those specific matters assigned to the General Assembly Council by the General Assembly or this Constitution, acting always according to previously enacted General Assembly policies, reporting fully to each subsequent General Assembly its actions;

e. to perform such additional responsibilities and duties as may be assigned by the General Assembly. (*Book of Order*, G-13.0201)

#### A. *Policy Responsibility*

The General Assembly Council may recommend churchwide policies to the General Assembly and is responsible for implementing policies established by the General Assembly and for establishing overall procedures for the General Assembly Council, and its Ministries.

#### B. *Planning and Priority Setting*

The General Assembly Council is responsible for carrying out planning and priority-setting processes. The General Assembly Council is responsible for instituting ongoing review processes.

#### C. *General Assembly Budget*

It is the responsibility of the General Assembly Council to recommend to the General Assembly a General Assembly Mission Budget and Program and a Per Capita Budget. The General Assembly Council develops the Mission Budget. The General Assembly Council and the Committee on the Office of the General Assembly jointly have responsibility for developing a per capita budget and apportionment.

All restricted and unrestricted funds (principal or income) that support the programs or functions for which the General Assembly Council is responsible are allocated by the General Assembly Council and distributed in accordance with procedures approved by the General Assembly Council. In every case the instructions of the donors are carefully followed. Such resources presently include contributions from individuals, congregations, and related organizations; proceeds from wills and bequests; and sales of property and other assets. All funds administered by the Board of Pensions, including dues and earnings on investments, are specifically excluded.<sup>2</sup>

#### D. *Personnel Responsibilities*

Regarding the General Assembly Council staff, the General Assembly Council is responsible for the following:

1. Approval of personnel procedures.
2. Approval, annually, of a staff rationale that determines staff commitments for the year. Any staff deployed regionally must be approved as part of the annual staff rationale.
3. Election of the Executive Director subject to confirmation by the General Assembly.
4. Annual performance reviews of the Executive Director as specified in the *General Assembly Council Manual of Operations* (Appendix 10), and in concurrence with the General Assembly Council personnel policies.
5. Approval and monitoring of the —Churchwide Plan for Equal Employment Opportunity and Affirmative Action.”
6. Approval of compensation guidelines within which salaries are administered.

Members of the General Assembly Council are not eligible for election or selection as staff during the period of their term of service.

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<sup>2</sup>See Appendix A of this document for additional procedures related to budgets and funding.

## E. *Reporting*

The General Assembly Council is responsible for submitting a report to the General Assembly. The Ministries will report regularly to the General Assembly Council, keeping the General Assembly Council fully informed about the work. Recommendations from Ministries, including matters that involve an exception or a proposed change in General Assembly Council procedures, a major shift in program emphasis, or a major budget adjustment, require action by the General Assembly Council. Issues of social witness policy, advocacy for racial ethnic and women's concerns, and those related to Presbyterian theological institutions are reported to the General Assembly Council and General Assembly.

## F. *Elected Leadership*

### 1. *Organization of the General Assembly Council*

Direction and oversight of General Assembly Council entities deploys a majority of General Assembly Council members as members of Mission Committees and Audit Committee. The work of the Ministries is a direct expression of the planning and mission understanding of the General Assembly Council, which is accountable to the General Assembly in this regard. The number and makeup of the committees and assignments are adjustable to accomplish the work of the General Assembly Council in its mission and to allow flexibility to meet changing emphases in Presbyterian Church (U.S.A.) mission. The Mission Committees are to be policy, strategy, and planning committees.

Each Ministry evaluates its need for area program committees. The General Assembly Council determines how many are to be established, specifying the expertise and/or experience needed, the terms of service for members, and the duration of the committees' existence.

The General Assembly Council ensures advocacy functions for women and racial ethnic persons, and advisory functions for social witness policy by providing direct access to the General Assembly Council and General Assembly. The General Assembly Council also provides for the development of social witness policy.

The General Assembly Council ensures the continuation of a committee that includes representatives of each Presbyterian theological institution, and that will review the effectiveness and stewardship of the schools on behalf of the church, will exercise the governance responsibilities of the church to the schools, and will encourage and enhance cooperation among the church's theological schools. The committee will be provided direct access to the General Assembly Council and the General Assembly.

The principal legal corporation is the Presbyterian Church (U.S.A.), A Corporation, which receives, holds, and transfers property, and facilitates the management of the church's corporate affairs. All voting members of the General Assembly Council serve as members of the board of directors of this corporation.

### 2. *Membership of the General Assembly Council*

The membership, terms of office, and officers of the General Assembly Council shall be approved by the General Assembly as provided for in the Manual of Operations of the General Assembly Council (*Book of Order*, G.13.0202 Membership).

## G. *Staff Leadership*

### 1. *Executive Director*

Election and Review—The Executive Director of the General Assembly Council is elected by the General Assembly Council, subject to confirmation by the General Assembly. The Executive Director is accountable to the General Assembly Council. Upon election, the Executive Director serves with the full authority of the office until confirmed by the next General Assembly following election. Should the General Assembly refuse to confirm any Executive Director, the position becomes vacant immediately. Periodic in-depth reviews of the Executive Director are the responsibility of the General Assembly Council. The Executive Director is elected for a term of four years and may be reelected for additional terms. Initial four-year terms start on the date that work commences following election. Subsequent four-year terms commence on the day following expiration of the prior term. The

Executive Director may be dismissed by the General Assembly Council in conformity with current personnel policies and procedures.

Responsibilities—The responsibilities of the Executive Director include:

- a. enabling the General Assembly Council, in response to mission directions and policies set by the General Assembly, to lead the whole church in the implementation of directions for the life and mission of the church;
- b. supporting the organizational health of the General Assembly Council, and the Presbyterian Church (U.S.A.);
- c. enabling the General Assembly Council to fulfill its constitutional responsibilities;
- d. providing oversight of the work of the General Assembly Council as a whole and the linkages among the various parts that carry out its work;
- e. providing leadership and administrative oversight to the staff and to the staffing and personnel decision process of the General Assembly Council;
- f. leading and supervising the staff lodged in the office of the Executive Director including a staff rationale, position description, selection of staff, annual performance reviews and staff development;
- g. bearing direct responsibility for the coordination of planning and budgeting for the General Assembly General Assembly Council;
- h. leading the council in implementing policies and procedures related to inclusiveness, affirmative action, and equal employment opportunity; and
- i. presiding as president of the Presbyterian Church (U.S.A.), A Corporation.

## 2. *Deputy Executive Directors*

Deputy Executive Directors are hired by the General Assembly Council Executive Director subject to confirmation by the General Assembly Council.

Responsibilities—The Deputy Executive Directors are responsible for the healthy functioning of their Ministries in the fulfilment of their responsibilities, as well as for the support of the wider organizational health of the General Assembly Council and the Presbyterian Church (U.S.A.).

For detailed staff organization, refer to the GAC website <http://www.pcusa.org/gac/about.htm>.

## 3. *Staff*

All staff are staff of the General Assembly Council and are accountable to the Executive Director. Mission personnel have shared accountability both to the overseas partner church to which they are assigned and to the General Assembly Council through the Deputy Executive Director for Mission.

## **VI. General Assembly Council Relationships**

The General Assembly Council works in partnership with synods, presbyteries, and sessions to enable the various governing bodies to join together in churchwide expression of the life and mission of the Presbyterian Church (U.S.A.).

The General Assembly Council shares responsibility with the Office of the General Assembly for the joint committees of Vocation and Governing Body Relations. In addition, the General Assembly Council and the Committee on the Office of the General Assembly will cooperate in the preparation and presentation of the Per Capita Budget and other opportunities for joint endeavors.

The Ministries are responsible for carrying out the mission program for the General Assembly. The Ministries are linked together through the General Assembly Council and with the church on behalf of that part of the mission entrusted by God to the Presbyterian Church (U.S.A.).

The General Assembly Council is responsible for financial and corporate services supporting the Presbyterian Church (U.S.A.).

Other relationships include the following committees:

1. *Advocacy and Advisory Committees*

The Executive Director has the responsibility for the advocacy and advisory committees. All three groups have direct access to the General Assembly and the General Assembly Council, and their work is coordinated through the Office of the Deputy Executive Director.

The Advocacy Committee for Racial Ethnic Concerns shall assist the Presbyterian Church (U.S.A.) to give full expression of the rich diversity of its membership as specified in the *Book of Order*, G-4.0403. The Committee shall be a prophetic voice for involving racial ethnic people in the formation of public policy, particularly where race is a factor that negatively impacts the quality of life of people of color. The committee will also monitor the implementation of policies adopted by the church that impact the quality of life of racial ethnic people in the church and in the world.

The Advocacy Committee for Women's Concerns shall assist the Presbyterian Church (U.S.A.) to give full expression of the rich diversity of its membership as specified in the *Book of Order*, G-4.0403. The committee shall monitor and evaluate policies, procedures, programs, and resources regarding the way in which they impact the status and position of women in the church and the world; and shall advocate for full inclusiveness and equity in all areas of the life and work of the church in society as a whole.

The Advisory Committee on Social Witness Policy, in consultation with the General Assembly Council, is responsible for the process of developing and recommending social witness policy to the General Assembly. The term —social witness policy” refers to the positions adopted by the General Assembly to express its stance on and guide response to issues in the public order, including their relation to the church's own life and mission. These positions may take the form of policy statements, resolutions, study papers, or social involvement reports, as defined in the *Manual of the General Assembly*, p. 77, *Forming Social Policy*, 2.a.

2. *Committee on Theological Education*

The Committee on Theological Education has direct access to the General Assembly and the General Assembly Council, and their work is coordinated through the Theology, Worship, and Education Ministry with staff accountability to the director of the Theology, Worship, and Education Ministry. The purpose of the Committee on Theological Education is to provide an effective linkage between the General Assembly and the theological seminaries of the PC(USA) by: providing a forum through which the church-at-large can express its concerns to the seminaries; interpreting the mission of the denomination's theological seminaries to the whole church; overseeing the interpretation and administration of the Theological Education Fund (1% Plan); serving as a means for cooperation among the church's theological seminaries; implementing suggestions made by the Special Committee to Study Theological Institutions as approved by the 205th General Assembly (1993); serving as an agency of the denomination for relating to theological seminaries other than those of the PC(USA); and working in partnership with middle governing bodies and agencies of the General Assembly to provide for leadership in local congregations, the denomination, and the world.

## **VII. Presbyterian Church (U.S.A.), A Corporation**

The Presbyterian Church (U.S.A.), A Corporation, (previously the Central Treasury Corporation—CTC) is a corporate entity of the General Assembly and, as the principal church corporation, will hold title to property in accordance with the 1986 Deliverance (see <http://www.pcusa.org/gac/appendices/gac-agencies.pdf>), and provide accounting, reporting, and financial services for the General Assembly and its entities. All voting members of the General Assembly Council are members of the board of directors. (See <http://www.pcusa.org/gac/manual08.pdf>)

The officers of the corporation include a president, an executive vice-president and a chief financial officer (—treasurer”), one or more vice-presidents, a secretary, a controller, and an associate treasurer. The president shall be elected by the board of directors for a term of four years subject to confirmation by the General Assembly.

Ordinarily, the offices of the president and the treasurer are held by the Executive Director of the General Assembly Council and the Deputy Executive Director for Shared Services, respectively.

Responsibility for managing the activities of this corporation is assigned to the Deputy Executive Director for Shared Services and other Shared Services staff who have been elected officers of the corporation under the direction of the president.

The treasurer shall prepare an annual report, audited by a certified public accountant, of the financial position and operations of the General Assembly activities for the General Assembly.

## **VIII. Other General Assembly Related Corporations**

### *A. Board of Pensions*

The Board of Pensions is the legally responsible corporate body established under a civil charter for the purpose of administering the pension and benefits program of the Presbyterian Church (U.S.A.). It is required by law to administer these programs for the sole and exclusive benefit of its participants and members.

The relationship between the Board of Pensions and the General Assembly Council of the Presbyterian Church (U.S.A.) is set forth in an official —Memorandum of Understanding” (see <http://www.pcusa.org/gac/appendices/bop-gac.pdf>) to provide the necessary and desirable cooperation between these bodies, while respecting and reflecting the special needs of the Board of Pensions as it carries out its ministry to the Presbyterian Church (U.S.A.) within an ecclesiastical structure.

In view of the close relationship between compensation, benefits, pensions, and financial assistance, there is need for a close continuing relationship between the General Assembly Council and the Board of Pensions. Consistent with the —Memorandum of Understanding” between the General Assembly Council and the Board of Pensions, the chairperson of the General Assembly Council (or designee) serves as a corresponding member of the Board of Pensions, while the chairperson of the Board of Pensions or designee serves as corresponding member of the General Assembly Council. The General Assembly Council proposes to the General Assembly Nominating Committee one of its members to be elected to the Board of Pensions. This person also represents the General Assembly Council in regard to churchwide personnel and compensation policies. At the staff level, the Board of Pensions’ president has the privilege of the floor at the General Assembly Council meetings but without vote and is included as part of the Expanded Staff Leadership Team through the Office of the Executive Director. The Board of Pensions reports directly to the General Assembly.

### *B. Presbyterian Church (U.S.A.) Foundation*

Presbyterian Church (U.S.A.) Foundation (the Foundation) is a corporate entity that acts as a —fiduciary” for the General Assembly, providing investment services, holding title on behalf of the church to the investment assets of the church, providing a deferred giving and wills emphasis program, and otherwise assuring that there is strict adherence to the wishes and restrictions of donors and others who have entrusted funds to its care. The Foundation holds title to property in accordance with the 1986 Deliverance. In addition to its work on behalf of the General Assembly, the Foundation offers similar services to churches and church organizations as well as to individuals who wish to use such programs as an expression of their Christian faith and stewardship. The board of the Foundation is elected by the General Assembly through the normal nominating processes. It reports to the General Assembly with a definitive copy to the General Assembly Council, which may comment on the report. The Foundation provides information about its work to the General Assembly Council on a regular basis. The total budget of the Foundation is made available for review by the General Assembly Council. The Foundation reports directly to the General Assembly.

In view of the close relationship between stewardship, mission funding, and deferred giving, there is need for a close continuing relationship between the General Assembly Council and the Foundation. A future appendix will define such a relationship. The joint report of the General Assembly Council and the Foundation, as reported to the 208th General Assembly (1996), provides agreements and understandings regarding restricted funds and is can be seen at <http://www.pcusa.org/gac/appendices/gac-fdnjointreport.pdf> The chairperson of the General Assembly Council (or designee) sits with the trustees of the Foundation with voice and without vote, for purposes of coordination. This person also represents the General Assembly Council in regard to churchwide personnel and compensation policies. The board of the Foundation appoints one member to serve on the General Assembly Council as a corresponding member.

At the staff level, the Executive Director of the General Assembly Council is a trustee of the Foundation; the Foundation's president has the privilege of the floor at General Assembly Council meetings, but without vote. In addition, the Foundation's president is included as part of the Expanded Staff Leadership Team through the Office of the Executive Director.

### C. *Presbyterian Publishing Corporation*

The Presbyterian Publishing Corporation is a legally independent, self-supporting corporation dedicated to the mission of the Presbyterian Church (U.S.A.). It is responsible for publishing books and educational materials for the Presbyterian Church (U.S.A.) and for a broad ecumenical audience around the world. The publishing program strives to extend the mission of the church to the widest possible audience, representing a wide range of religious, social, and cultural points of view.

In view of the dynamic interrelationship between the printed word and the mission of our church, there is need for a close continuing relationship between the General Assembly Council and the Presbyterian Publishing Corporation. The corporation is governed by its board of directors, one of whom is the corporation's president and publisher, and one of whom is the Executive Director. The remaining directors are nominated by the General Assembly Nominating Committee and elected by the General Assembly for four-year terms and shall be eligible for reelection to one additional term. No member may serve more than two terms, full or partial. The board of directors elects officers of the corporation in accordance with its corporate bylaws.

The chairperson (or designee) of the Presbyterian Publishing Corporation is a corresponding member of the General Assembly Council with voice and without vote. One member of the General Assembly Council serves as a corresponding member of the board of the Presbyterian Publishing Corporation with voice and without vote. At the staff level, the president and publisher of the Presbyterian Publishing Corporation has the privilege of the floor at the General Assembly Council meetings but without vote, and is included as part of the Expanded Staff Leadership Team through the Office of the Executive Director. The Presbyterian Publishing Corporation reports directly to the General Assembly.

### D. *Presbyterian Church (U.S.A.) Investment and Loan Program, Inc.*

The Presbyterian Church (U.S.A.) is a great commission community. It tells and retells the story of salvation in Jesus Christ to successive generations. It does so in buildings that are shaped to meet the needs of worshipping, witnessing, serving congregations. Generating capital to build and rebuild church buildings is the work of the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc.

The Presbyterian Church (U.S.A.) Investment and Loan Program, Inc., (the Program) is incorporated in the Commonwealth of Pennsylvania. The Program offers unsecured, interest bearing investments in various states, Puerto Rico and the District of Columbia. In general, any individual and any organization related to the Presbyterian Church (U.S.A.) may invest. The funds generated by investments become mortgage loans that are used by congregations, governing bodies, and related entities for building church buildings and rebuilding existing facilities.

Close relationships of cooperation exist among the Program, Foundation, and General Assembly Council. Both the Foundation and Council have significant investments commitments with the Program.

The Board of Directors consist of fifteen (15) members. All members are elected by the General Assembly Council, subject to confirmation by the General Assembly. The General Assembly Council elects four members from among its membership. The General Assembly Nominating Committee nominates six at-large members, one member from among the synods and one member from among the presbyteries. The Presbyterian Church (U.S.A.) Foundation nominates two members and the General Assembly Council National Ministries Division Committee nominates one member. The Program reports to the General Assembly through the General Assembly Council. [Note: The above section relating to the membership of the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc Board of Directors will change upon action of the 218th General Assembly (2008) on recommendation from Presbyterian Church (U.S.A.) Investment and Loan Program, Inc.]

The Chair of the Program's Board of Directors and its President and Chief Executive Officer have privilege of the floor without vote at General Assembly Council meetings. They are corresponding members of the General Assembly. In addition, the President participates in the Expanded Staff Leadership Team plus Synod Executives Forum.

### **IX. Amendments**

Proposed amendments to the *Organization for Mission* that are submitted by overture shall be submitted to the Stated Clerk of the General Assembly.

Except as provided in Section IV.E., proposed amendments to this Section IV. of the *Organization for Mission* from related bodies or from the General Assembly Council shall be submitted to the General Assembly Council. The General Assembly Council shall review these proposed changes and forward those it approves as part of its report to the General Assembly.

## APPENDIX A Financial Issues

[Approved by the 218th General Assembly (2008)]

### OUTLINE OF APPENDIX A

Outline of Appendix A

Glossary of Terms Related to Financial Issues

Values Statement

Churchwide Mission Support

- A. Forms of Giving in Churchwide Mission Support
- B. Roles and Responsibilities of Governing Bodies
- C. Special Offerings and Other Specific Appeals
- D. Validation of Mission
- E. Accounting Definitions and Standards: Designated, Restricted, and Unrestricted
- F. Collection, Reporting, and Audits

General Assembly Budget Development

- A. Mission Budget Cycle
- B. Basic Mission Direction
- C. The Proposed Budget
- D. The Detailed Budget
- E. Budget Monitoring
- F. Roles and Responsibilities in Developing Budgets
- G. Per Capita Budget

### Mission Support Services

#### GLOSSARY OF TERMS RELATED TO FINANCIAL ISSUES

*Adopted Budget* — The formally approved budget of a session, presbytery, synod, or General Assembly.

*Consultations* — Ordinarily, face-to-face experiences between duly selected representatives of governing bodies to exchange information, perspectives, opinions, and advice regarding mission planning, funding, and personnel staffing for the health of the whole church.

*Contributor*—An individual, agency, or governing body that transfers control of a gift to another tax-exempt agency or governing body. *See Donor.*

*Designations*—Budget categories as described or determined by a governing body. Only governing bodies may make designations. *See Restricted Giving.*

*Division of Committed Dollars*—Agreements among governing bodies giving concrete expression to the sharing of Mission Support Commitments for the church's mission.

*Donor*—An individual or other taxable entity (e.g., an estate or trust) making a gift for charitable purposes eligible for favorable tax treatment. When governing bodies are nontaxable entities, they cannot be donors. *See Contributor.*

*Emergency Appeals*—Properly authorized and approved calls for an immediate response to emergency needs through an Emergency Relief Alert.

*Equalization*—The use of unrestricted funds to fulfill the commitments and/or agreements that have been made by a governing body.

*Funding for General Mission*—Gifts and contributions received with no restrictions for the overall support of the adopted budgets of governing bodies

*Funding for Specific Mission*—A form of restricted giving for designated budget categories or projects within adopted budgets.

*Ministry Areas*—The three primary areas of work within the General Assembly Council staff structure: Mission, Communication and Funds Development, and Shared Services.

*Mission*—For the purposes of Appendix A, ‘mission’ is understood in its broadest sense: proclaiming the Gospel in word and deed, locally, regionally, nationally, and internationally.

*Mission Support Commitment*—A specific dollar figure or a percentage of total dollars adopted by a governing body to be given in a specified year to support the mission and ministry of other governing bodies.

*Mission Support Consultation*—A face-to-face event among duly selected representatives of governing bodies to (1) establish shared ownership of the church’s total mission, (2) advocate recommendations of Mission Support Goals, and (3) agree upon means for the division of committed mission dollars.

*Mission Support Goals*—Specific dollar figures for mission support projected as goals for some subsequent year or years.

*Other Specific Appeals*—Requests for support of specific validated mission projects or programs, which may not be included in adopted budgets.

*Per Capita Apportionment*—A means for all members to share in the costs of coordinating and evaluating mission, and performing the ecclesiastical, legislative, and judicial functions of the Presbyterian Church (U.S.A.).

*Projects Beyond the Budget*—Approved projects not included in the adopted budgets.

*Restricted Giving*—Gifts that are restricted by a contributor or donor for use in support of a validated project, budget category, or appeal. The processing of restricted gifts will comply with the standards established by the Financial Accounting Standards Board (FASB).

*Special Offerings*—Planned, organized, and approved supplemental offerings for specified causes that may or may not be included in approved budgets.

*Taxable Entity*—For the purposes of Appendix A, individuals, partnerships, estates and trusts, or corporations who may be taxpayers under the federal income tax law.

*Unrestricted Giving*—Unrestricted gifts received for the overall support of the adopted budget of a presbytery, a synod, or the General Assembly.

*Validated Mission*—Any project or program within the bounds of and approved by formal action of a session, presbytery, synod, or the General Assembly, whether or not it is funded from the adopted budget of the governing body.

## VALUES STATEMENT

The funding of the mission and ministry of the Presbyterian Church (U.S.A.) rests on the following principles:

*Faithfulness to Jesus Christ*—because God loves the world and Christ gave his life, we are called, as individuals and groups, to respond with our lives and resources.

*Flexibility*—because we believe that the Holy Spirit informs the missional instincts of all God’s people honoring the promises of the past and preparing the promise of the future, we will accommodate regional differences, historical practices, and changing realities.

*Respect*—because we seek to have the same mind in us that was in Christ Jesus, who looked not to his own interests but to the interest of others (Phil. 2:4–5), we will acknowledge the passion of donors through accountable systems and transparently open, informed and inclusive decision-making, acknowledging the many views of mission designed and enacted in every part of the church. We recognize the tension that exists between respecting the passions of donors and encouraging support of our connectional nature, but confess that ‘the earth is the Lord’s and all that is in it’ (Ps. 24:1–2).

*Communication*—because we are servants of Christ and stewards of the mysteries of God (1 Cor. 4:1); we will commit ourselves to frequent interaction with governing bodies and individuals, for the purpose of mutual clarification and unity of experience and hope across diverse boundaries.

Therefore, a design for funding Christ's work throughout the Presbyterian Church (U.S.A.) will be consistent with the following core values:

1. A design for funding Christ's work will recognize stewardship as integral to Christian discipleship:
  - promoting the biblical concept of tithing,
  - encouraging stewardship education that is understood as the faithful response of discipleship to God's gifts in all of life,
  - requiring the development of stewardship education materials that are creative, attractive, clear, and affordable.
2. A design for funding Christ's work will appeal to the passions and values of members, pastors, governing bodies, and benefactors:
  - communicating to the head and heart of the people of God
  - engaging the donor in the mission of the church
  - recognizing that everyone is a beneficiary of God's grace, and everyone benefits from joyful stewardship.
3. A design for funding Christ's work will be transparent and accountable:
  - honoring donor intent,
  - offering easily understood opportunities for giving,
  - meeting clear standards of accountability for pastors, sessions, and potential donors.
4. A design for funding Christ's work will utilize our connectionalism, recognize our interdependence, and demonstrate our partnership in mission:
  - emphasizing the value of interpersonal relationships,
  - encouraging the more inclusive governing body to facilitate the mission of its constituent members,
  - encouraging the less inclusive governing body to participate in the mission of the church beyond its bounds,
  - encouraging mutual investment of time and resources among governing bodies and constituent members recognizing that Presbyterians are the primary base of support for Presbyterian missions, and affirming the importance and priority of funding Presbyterian validated mission.
5. A design for funding Christ's work will emphasize information sharing between governing bodies leading to a dynamic mission and vision:
  - placing governing bodies in structural and interactive relationships,
  - valuing the wisdom of other governing bodies,
  - recognizing the need for consultation prior to engaging in ministries beyond one's bounds.
6. A design for funding Christ's work will encourage two-way communications:
  - welcoming and encouraging a flow of information and feedback,
  - recognizing that information sharing benefits the whole church,
  - encouraging face-to-face communication when possible.

7. A design for funding Christ's work will honor historic relationships:
  - recognizing that previous funding systems had value and may continue to inform the development of new funding systems,
  - requiring careful investigation of current funding partnerships before altering or eliminating those partnerships.

## **CHURCHWIDE MISSION SUPPORT**

### *A. Forms of Giving in Churchwide Mission Support*

Churchwide Mission Support is the funding system used by all governing bodies to plan and implement the mission of the whole church. Churchwide Mission Support has three overall forms of giving.

1. Basic Mission Support—There are two components of mission support:
  - a. Funding for General Mission—gifts, with no restrictions, for the overall support of the adopted budgets of a session, presbytery, synod, or the General Assembly.
  - b. Funding for Specific Mission—gifts, with restrictions, for use within the adopted budgets of a session, presbytery, synod, or the General Assembly.
2. Churchwide Special Offerings—gifts, with restrictions, for General Assembly planned, organized, and approved offerings for specified purposes that may be included in approved budgets.
3. Other Specific Appeals—gifts, with restrictions, for specific use in support of validated mission that ordinarily are not included in the budget of a session, presbytery, synod, or the General Assembly. Such appeals may be ongoing, time-limited, or responsive to emergency needs.

There are additional forms of giving that are distinct from Churchwide Mission Support. These include giving through Presbyterian Women, the Presbyterian Church (U.S.A.) Foundation, Validated Mission Support Groups, and other organizations. Some of these gifts may be applied to adopted budgets. These gifts are and may be increasingly important to support the work of the church.

### *B. Roles and Responsibilities of Governing Bodies*

To encourage openness and accountability in all financial matters, the following roles and responsibilities will be observed.

1. *Roles Held in Common by All Governing Bodies*
  - a. Select representatives who will participate in inter-governing body consultations on mission support goals and the division of Mission Support Commitments.
  - b. Share mission priorities, budget projections, funding needs, and mission support goals.
  - c. Provide information for, support of, and participation in an annual season of interpretation
  - d. Consider other governing bodies' mission priorities and funding needs.
  - e. Adopt mission support commitments and honor these commitments in budgets for which the governing body is directly responsible.
  - f. When changes in mission support commitment are contemplated, promptly communicate with other affected governing bodies.
  - g. Thank leaders and donors.
  - h. Hold receiving sites accountable to accepted churchwide standards.

- i. Provide full financial reports annually to other governing bodies and congregations on the receipt and expenditure of funds and of a governing bodies' assets, and liabilities.
- j. Collect and transmit mission support from donors, congregations, and organizations within 60 calendar days from the date of receipt.
- k. Provide General Assembly, and as appropriate, synods and constituent presbyteries, a regular accounting of church-by-church giving and any relevant data requested by a governing body, while maintaining the right to privacy by individual donors.

## 2. *Role of the General Assembly*

- a. Assist the development of mission support goals at every governing body level.
- b. Adopt a mission budget and a per capita budget.
- c. Annually provide full financial reports and program assessments to sessions, presbyteries, and synods.
- d. Disseminate industry standards in accordance with Generally Accepted Accounting Principles (GAAP), and in compliance with applicable accounting pronouncements and regulations specific to the not-for-profit industry as best practices for governing body treasurers and financial officers.
- e. Approve the purposes and beneficiaries of the four churchwide special offerings, upon recommendation of the General Assembly Council.

## C. *Special Offerings and Other Specific Appeals*

### 1. *Churchwide Special Offerings*

- a. Churchwide special offerings will provide valuable mission interpretation opportunities.
- b. Churchwide special offerings will enable the church to meet traditional and ongoing needs in relationship to the total mission priorities of the church, always proclaiming the name of Jesus.
- c. Causes included in special offerings will have demonstrated potential for churchwide donor support.
- d. Causes included in a special offering will specifically define the needs to be met; plans will be provided for funds' allocation, program implementation, and accountability.
- e. Causes grouped within the same churchwide special offering will have a focussed mission purpose.
- f. Special offering promotions within the comprehensive mission funding strategy will occur in a central promotion office rather than within programmatic entities.
- g. Costs of promoting and receiving each churchwide special offering will be paid from receipts of the offering. After deducting each offering's costs from total receipts, restricted and unrestricted, of that offering, all receipts will then be considered permanently restricted, and will be used only for the purposes for which they were given. Each offering's costs will be determined by the GAC through its regular budget process.
- h. Start-up costs for new or significantly revised special offerings will be expensed as incurred."
- i. Promotion materials for a special offering will relate to the liturgical season in which the offering is received.
- j. Any change in the pattern of distribution of a special offering will require an eighteen-month time period before becoming effective to allow adequate time for development and distribution of promotion materials.
- k. There will be no more than five churchwide special offerings in any given calendar year. The General Assembly will identify times for the promotion and receipt of offerings.

l. On a six-year cycle, the General Assembly Council will provide for review and evaluation of the causes supported by churchwide special offerings and will consider new causes in light of established criteria and current mission priorities. Between reviews, if an offering lacks support, the GAC will provide a process for review.

m. It is important for the continuity of operations that some programs funded by churchwide special offerings maintain operation reserves. However, it is not the purpose of special offerings to develop or augment reserves. Beginning in 2001, each General Assembly will assign one of its committees to review the appropriateness of reserves accumulated from special offerings.

n. The agencies receiving churchwide special offering funds will prepare annual reports on the uses of those funds for the General Assembly.

o. Special offerings will not be used to supplement funding for programs included in ongoing basic mission support.

p. Special offerings will not be used to create funding for a cause when a similar program already exists.

## 2. *Other Specific Appeals*

a. Other specific appeals include the Theological Education Fund, special campaigns or gifts (national, regional, or local), Emergency Relief Alerts (national, regional, or local), and additional giving opportunities.

(1) The Theological Education Fund is a unique type of an annual specific appeal to sessions through the 1% Plan as approved by the 198th General Assembly (1986).

(2) Special time-limited campaigns approved by one or more governing bodies are essential for meeting capital needs and achieving other mission purposes. These require governing body approval and may include needs across governing body lines with advance concurrence of other appropriate governing bodies. In the case of the General Assembly, the General Assembly Council may approve time-limited campaigns between sessions of the General Assembly.

(3) Emergency Relief Alerts enable persons to respond compassionately to emergency needs, such as natural disasters of large proportion or other crises. The General Assembly Council will authorize a process for issuing national Emergency Relief Alerts, providing timely information indicating how church funds are being used to meet the emergency and how individuals and sessions may contribute additional funds to meet such needs. There may be occasions when sessions, presbyteries, or synods will issue Emergency Relief Alerts in response to more localized emergencies.

(4) Additional giving opportunities provide a way for contributors or donors to support mission not funded by adopted budgets.

(a) A validation process that maintains the integrity of the church's mission will be used to identify such opportunities. Whenever possible, such opportunities will be promoted jointly by governing bodies beyond the session through a program of additional giving opportunities.

(b) Contributors or donors desiring to support validated mission beyond established budgets may do so through additional giving opportunities up to whatever limits have been set by a more inclusive governing body. Concurrence in the purpose of the gift by the receiving governing body or agency is required.

(c) An effective additional giving program depends on significant sharing of information about adopted budgets and additional giving opportunities.

b. All campaigns for other specific appeals shall identify in advance the anticipated administrative costs that may be charged to receipts. A governing body that designates an other specific appeal may apply a charge, not to exceed an agreed upon percentage, against other specific appeals receipts to cover actual costs of promoting, receiving, and disbursing funds. Contributors and donors will be informed of the actual percentage. The General Assembly Council shall determine the cost of communicating national Emergency Relief Alerts and may authorize a charge against receipts with this charge being reported for each specific appeal.

c. Acknowledgment of receipt of gifts to all validated projects or agencies will be made to the contributor or donor by the receiving governing body or validating agency in a timely manner, including concurrence in the purpose of the gift (see further at Appendix A, Churchwide Mission Support, Item G.2.).

d. All recipients of validated mission funds are responsible for reporting all gifts received directly from Presbyterian contributors or donors to the validating governing body.

#### D. *Validation of Mission*

1. Validated mission is any project or program within the bounds of and approved by formal action of a session, presbytery, synod, or General Assembly that is consistent with the responsibilities assigned by the Form of Government, whether or not it is funded from the adopted budget of the governing body. Validated mission should cohere with the great ends of the Church (*Book of Order*, G-1.0200) and is determined in accord with the following provisions of the *Book of Order*:

- a. G-3.0000 The Church and Its Mission
- b. G-9.0404b The Nature of Presbyterian Polity
- c. G-10.0102 Session Responsibilities
- d. G-11.0304 Presbytery Budget
- e. G-12.0102 Synod Responsibilities
- f. G-13.0103 General Assembly Responsibilities.

2. Each and all governing bodies serve the mission of the whole church and thereby appropriately validate mission. Such validated mission may be commended to others but does not require their concurrence or support.

3. Validated mission may be within or beyond governing body budgets.

a. Validated Within Budget—projects or programs included in the adopted budget of a session, presbytery, synod, or the General Assembly, including projects that will be funded with Funding for General Mission and Funding for Specific Mission.

b. Validated Beyond Budget—projects or programs not included in adopted budgets, but validated by action of a session, presbytery, synod, or the General Assembly. The validating governing body may specify dollar and/or time limitations.

#### E. *Accounting Definitions and Standards: Designated, Restricted, and Unrestricted Giving*

1. For accounting purposes, the following definitions of designators, contributors, and donors are observed.

a. Designations may be made only by governing bodies. A designator has received funds from a contributor or donor and applies such funds to designated categories or items. A designator must be a governing body.

b. Contributors can be donors, governing bodies, or other sources of income. Contributors may make unrestricted or restricted gifts.

c. The term donor applies to persons or entities whose gifts are eligible for a tax deduction. Donors may make restricted gifts consistent with IRS regulations and acceptable to the receiving entity. Restrictions must be agreed to prior to the completion of the gift.

2. For accounting purposes, unrestricted giving and restricted giving are defined as follows:

Restricted giving refers to gifts with restrictions by a contributor or donor for use in support of a particular project, budget category, or appeal. The processing of restricted gifts will comply with the standards established by the Generally Accepted Accounting Principles (GAAP) and Internal Revenue Service regulations. Unrestricted giving refers to gifts made without restriction and subject to the use and discretion of the receipting governing body.

a. Unrestricted giving remains foundational in the System of Giving. Through unrestricted giving, individuals and governing bodies share in support of the whole mission and ministry in which the church engages.

b. Restricted giving, such as churchwide special offerings and other specific appeals, is a valuable and important method of adding to unrestricted giving. Contributors wishing to use restricted giving are encouraged first to choose projects

or categories within adopted budgets. Special offerings and other specific appeals are always restricted by their stated purpose.

(1) Each governing body must handle funds according to the donor's intention in giving the gift. If the intent cannot be honored, the gift must be returned.

(2) Clarity in this regard may on occasion require conversation and/or negotiation with donors even beyond the governing body where the gift is first received.

c. Restrictions on the use of gifts may come from a donor or a governing body making the gift but always require concurrence by the governing body or validated not-for-profit agency receiving the gift.

(1) A donor must relinquish control of a gift or it does not qualify for tax preference treatment and the receiving organization jeopardizes its tax-exempt status.

(2) When restricted gifts are accepted, they will always be used for the restricted purpose within designations approved by the governing body.

3. The obligations of designators are to:

a. honor restrictions that have been accepted or to consider permitting additional support of a project beyond its approved budget;

b. ensure conformity with all applicable civil law;

c. report back to all donors and contributors;

d. disburse money received within 60 days;

e. contact all donors or contributors if restricted giving cannot be used according to its restrictions—if restrictions cannot be met and the donors or contributors do not agree to the use of funds for other purposes, the gifts are to be returned to the donor.

4. *Budgeting and Equalization*

a. Funding of approved budgets is accomplished as follows:

(1) First, restricted funds are applied to the appropriate budget items.

(2) Then, unrestricted funds are applied toward fulfillment of all budget items.

(3) This use of unrestricted funds provides for equalization within a governing body's budget. This process supports the orderly planning and budgeting decisions of governing bodies while honoring appropriate restrictions and designations.

b. Sessions are encouraged to follow the division of mission support commitments adopted by their presbyteries. If a session does not follow these division agreements, a presbytery may seek to fulfill agreements through use of unrestricted funds—provided that such a policy is communicated to its sessions. This use of unrestricted funds provides for equalization among governing bodies. Churchwide special offerings and other specific appeals shall not be used to fulfill mission support commitments and are not subject to equalization.

F. *Collection, Reporting, and Audits*

1. *Collection and Transmittal of Funds*

a. The General Assembly will maintain financial records in accordance with Generally Accepted Accounting Principles (GAAP), and in compliance with all applicable accounting pronouncements and regulations specific to the not-for-profit industry. Software and systems will be appropriate to support compliance with the requirements stated above.

b. The General Assembly will observe the following minimum standards for its operations. It is expected that presbyteries and synods will also adopt and adhere to these same standards:

- (1) Provide a detailed receipt to a contributor or congregation for all money received.
- (2) Close monthly and remit funds within sixty days of receipt.
- (3) Utilize the Federal Reserve system to expedite the transfer of funds whenever and wherever possible.
- (4) Use a standardized, detailed transmittal format for transmitting data and funds electronically between presbyteries, synods, and the General Assembly.
- (5) Establish and follow cash management policies and procedures that are designed to maximize cash management earnings.

## 2. Reporting

The General Assembly will provide financial information quarterly for receipt of funds from all sources, and this information will be posted to the PC(USA) Web site on the financial page.

- a. Each presbytery and synod will be responsible for obtaining with remittances the detailed information required for disbursement.
- b. Each presbytery and synod will report all giving on an approved information transmittal form to the General Assembly site no later than sixty days after receipt of funds.
- c. The General Assembly will furnish to every presbytery and synod an annual information report on a church-by-church basis. This annual report will provide information for churches within a synod or presbytery bounds on all funds received by it for presbytery, synod, and General Assembly.
- d. The General Assembly will furnish, in cooperation with the presbyteries, at least quarterly and not more often than monthly, an information report to every presbytery showing the agreed upon distribution of dollars (including the presbytery's mission support commitments) between the presbytery, synod, and the General Assembly as compared to the actual funds received. Should discrepancies exist, the General Assembly site will work with the reporting site to clarify and to effect the necessary changes and/or corrections.

## 3. Internal Audit

The General Assembly Council will establish an internal audit function involving a broad variety of audit services. Included among these are:

- a. reviewing the reliability and integrity of financial information and how that information is identified, measured, classified, and reported;
- b. reviewing the effectiveness and efficiency of particular financial management functions;
- c. reviewing established internal control systems for efficiency and compliance;
- d. reviewing compliance with internal policies and procedures;
- e. reviewing financial statements contained in the annual report with management and the independent auditors to determine that the independent auditors are satisfied with the disclosure and content of the financial statements;
- f. reviewing and recommending to the General Assembly Council Audit Committee, the independent auditors to be selected to audit the financial statements of the corporation; and
- g. reporting of the Internal Audit Committee directly to the General Assembly Council.

## GENERAL ASSEMBLY BUDGET DEVELOPMENT

### A. *Mission Budget Cycle*

The Mission Budget will be developed in budget cycles. Each budget cycle will consist of two consecutive calendar years, where the first year is the year following a biennial General Assembly meeting (e.g., 2008 General Assembly, 2009/2010 budget cycle). A separate budget will be developed for each year within the cycle.

### B. *Basic Mission Direction*

1. The Mission Work Plan is adopted by the General Assembly Council and provides the framework for the two-year budget cycle.

2. The ministry areas will develop proposals that will advance the Mission Work Plan.

3. The General Assembly Council will recommend a budget to the General Assembly that will provide the funding to fulfill the goals in the Mission Work Plan for the budget cycle.

### C. *The Proposed Budget*

1. At the second General Assembly Council meeting of the year prior to the budget cycle, (e.g., May of 2008 for the 2009/2010 budget cycle), the General Assembly Council will review the budget presented by the Deputy Executive Director for Shared Services and recommend to the General Assembly a proposed budget for the budget cycle that embodies the Mission Work Plan and describing the work to be added or deleted as part of the recommendation. The Executive Committee will recommend a budget if, for any reason, the General Assembly Council does not make a recommendation.

2. At the General Assembly during the year before the budget cycle (e.g., 2008 General Assembly for the 2009/2010 budget cycle), the appropriate assembly committee of the General Assembly will receive the report of the Mission Work Plan and the proposed budget for approval and recommendation to the full assembly.

3. The appropriate assembly committee of the General Assembly will recommend a balanced budget for each year in the budget cycle, incorporating work from the proposed budget and overtures, commissioners' resolutions, and other actions of the General Assembly, for approval as the outline of work for the budget cycle. The General Assembly may make decisions to add or subtract any element to or from proposed budgets. The General Assembly Council will then make appropriate adjustments.

### D. *The Detailed Budget*

#### 1. *Detailed Budget Development*

a. Following the General Assembly and under the leadership of the Executive Committee, detailed implementation of the Mission Work Plan as approved by the General Assembly will be outlined, and work responsibility assigned.

b. Under the management of Shared Services and with specific involvement by the Ministry Areas, a detailed budget proposal that encompasses the work approved by the General Assembly will be developed for each year in the budget cycle.

#### 2. *Approval of the Detailed Budget*

At its third meeting of the year prior to each budget cycle (e.g., September 2008 for the 2009/2010 budget cycle), the General Assembly Council will review both the detailed budget for the following year and the most up-to-date financial information. The General Assembly Council will review the adequacy of the Executive Committee's response to the General Assembly directives in the adopted budget and, after any necessary changes, approve the detailed budget for the following year with particular expenditures by organizational entity displaying both budget offices and relatedness to the basic Mission Work Plan.

### E. *Budget Monitoring*

1. The General Assembly Council will monitor the accomplishment of the Mission Work Plan and the appropriate expenditure of funds throughout the budget cycle.

2. The General Assembly Council will report to each biennial General Assembly on the results of the work undertaken during the previous two budget years (e.g., 2008 General Assembly for budget years 2006 and 2007), including full disclosure of the financial results of each year and other information related to the financial condition of the church. These two budget years will not be within the same budget cycle.

F. *Roles and Responsibilities in Developing Budgets*

1. The General Assembly does the following:
  - a. Determines churchwide mission goals upon which budget development will be based.
  - b. Has the authority to institute and terminate programmatic emphases and activity.
  - c. Upon recommendation from the General Assembly Council, approves both the General Assembly Mission Budget and Program and the Per Capita Budget.
2. The General Assembly Council does the following:
  - a. Implements General Assembly decisions regarding (1) Mission Work Plan goals and objectives and (2) programmatic activity.
  - b. Recommends a Mission Work Plan for each budget year to the General Assembly, after appropriate consultation.
  - c. Presents the budget to the General Assembly.
  - d. Approves detailed budgets based upon General Assembly action.
  - e. Oversees programmatic activity funded through the General Assembly Mission Budget and Program and General Assembly Council related work from the Per Capita Budget.
3. The Deputy Executive Director for Shared Services is responsible for the following:
  - a. Manages the process for budget development.
  - b. Prepares budget presentations for both the General Assembly Council and the General Assembly.
4. The Deputy Executive Director for Mission is responsible for the following:
  - a. Prepare descriptions of programmatic activities in appropriate form for budget consideration, reflecting the adopted Mission Work Plan goals.
  - b. Develop detailed budgets based on budget allocations made by the General Assembly and as instructed by the General Assembly Council.

G. *Per Capita Budget*

The General Assembly Council and the Committee on the Office of the General Assembly (COGA) jointly have responsibility for developing a per capita budget and apportionment for recommendation to the General Assembly. The per capita budget will be prepared using timelines similar to those for the General Assembly mission budget.

**SHARED SERVICES**

Shared Services is accountable to the Executive Director and carries out the following responsibilities.

- A. To provide accounting and reporting services for
  1. the General Assembly Council, its Ministry Areas, and certain related bodies and committees;
  2. the Office of the General Assembly;

3. other entities as requested on a fee-for-service basis; and
4. synod, presbytery, and session finance officers, as appropriate.

B. To perform and establish policies and procedures for the following functions of

1. controller/financial accounting controls, general ledger maintenance, general accounting, financial reporting, accounts payable, accounts receivable, church and student loans, payroll, budgeting, fixed asset management, overseas accounting, inventory control, and project accounting;

2. treasury/central receiving service, bank relations and services, overseas treasury service (as appropriate), foreign exchange, short-term investments, working capital/cash management, and endowment and revenue accounting;

3. financial planning, capital planning and economic forecasting, and financial modeling;

4. property maintenance and management including acquisitions, gifts, leases, and dispositions, purchasing and print services, and mail services;

5. establishing standards for receiving sites throughout the church in consultation with other parts of the church;

6. distribution management services, including order processing, customer services, warehousing, and shipping.

C. To ensure that no payment of any expenditure is made in excess of the total budget approved by the General Assembly Council. Ultimately, it is the responsibility of each Deputy Executive Director to ensure that expenditures for their respective areas are within the approved budget before commitments are made.

D. To maintain all financial records and prepare monthly reports to the General Assembly Council and the General Assembly Council Executive Staff Leadership.

E. To prepare and present the annual report of the Statement of Financial Position, Statement of Activities and Changes in Net Assets, and Statement of Cash Flows of the General Assembly that will be audited by a certified public accountant and presented to the General Assembly.

## APPENDIX B

The following documents related to various organizational structures can be viewed at ([www.pcusa.org/gac](http://www.pcusa.org/gac)). These were formerly appendixes B–J.

1. [198th General Assembly \(1986\) of the Presbyterian Church \(U.S.A.\), Deliverance Implementing a Design for the Corporate Structure of Certain Agencies of the General Assembly \[Adopted June 17, 1986, modified by the 199th General Assembly \(1987\)\\* and the 214th General Assembly \(2002\)\]](#)
2. [Deliverance Concerning Corporate Structure of Certain Agencies of the General Assembly Council](#)
  - Presbyterian Church (U.S.A.), A Corporation
  - The Publishing Corporation - Amended by 217th General Assembly (2006)
3. [Memorandum Defining the Relationship Between the Board of Pensions and the General Assembly Council](#)
4. [Presbyterian Church \(U.S.A.\) Investment and Loan Program, Inc. Establishment of a Corporation and Related Matters \[\(Approved by the 207th General Assembly \(1995\) and amended by the 209th General Assembly \(1997\)\]](#)
5. [Joint Report—General Assembly Council and Presbyterian Church \(U.S.A.\) Foundation \(Minutes, 1996, Part I, pp. 617–18\)](#)
6. [Ratification of Establishment of New Covenant Trust Company, N.A. A Subsidiary of The Presbyterian Church \(U.S.A.\) Foundation and Related Matters \[Approved by the 211th General Assembly \(1999\), amended by the 212th General Assembly \(2000\) and the 214th General Assembly \(2002\).\] \[Minutes, 1999, Part I, pp. 492–94; Minutes, 2001, Part I, p. 339\]](#)
7. [Establishment of New Covenant Annuity Insurance Company and Related Matters \[Approved by the 211th General Assembly \(1999\).\] \[Minutes, 1999, Part I, pp. 500–502\]](#)
8. [Ratification of Foundation Participation in Formation of New Covenant Funds \[Approved by the 211th General Assembly \(1999\).\] \[Minutes, 1999, Part I, p. 505\]](#)
9. [Presbyterian Church \(U.S.A.\) Mortgage Corporation \[Approved by the 213th General Assembly \(2001\).\] \[Minutes, 2001, Part I, pp. 173–75\]](#)

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\*[From *Structural Design for Mission*]