
GA PER CAPITA

GENERAL ASSEMBLY PER CAPITA APPORTIONMENT OF THE PRESBYTERIAN CHURCH (U.S.A.)

DESCRIPTION OF PER CAPITA

“In order to give meaning to the interdependent nature of Presbyterian polity . . .” (Book of Order, G-9.0404), per capita is the responsible way of sharing the costs that equitably belong to the whole Presbyterian church community expressing the essential unity of the church. The payment of the per capita apportionment can be seen as a sign of healthy relationships within the church, giving tangible witness to the unity and wholeness promised to us in Jesus Christ.

It has been said that per capita apportionment is like a utility bill. Just as we pay for heat, light, water, and telephone in order to remain connected to the utility systems and benefit from the services provided, we also pay per capita so that the Presbyterian system can function on behalf of all of us. It is the necessary linkage in our connectional system. Each presbytery is responsible for the timely payment of per capita for the current year(BO,G-9.0404d).

The General Assembly (GA) per capita apportionment can be historically documented in the Presbyterian church since the mid-1800s when a “plan of mileage” was adopted by the GA in order to defray the expenses of commissioners attending meetings of the General Assembly. Over the ensuing years, per capita has been defined in various documents and reports as being used to fund “ecclesiastical and administrative” functions. The costs of these functions are appropriately shared by the whole church.

The chronology of the per capita development in the twentieth century shows that General Assemblies took action to expand the spectrum of functions that GA per capita finances. Beginning in the early 1920s, the GA voted to enlarge the Office of the General Assembly (OGA) to include various program departments that served the whole church. In the process, the General Assembly agreed to finance related administrative expenses through GA per capita apportionment. The planning, coordination, and review of mission were included in the former UPCUSA in 1973, and has been policy for the reunited church since 1983. Given this background, the Joint Task Force on Per Capita (consisting of members of the Committee on the Office of the General Assembly [COGA] and the General Assembly Council [GAC]) recommended the following definition which was approved by the 207th GA (1995):

Per capita is an opportunity for all communicant members of the Presbyterian church through the governing bodies to participate equally, responsibly, and interdependently by sharing the cost of coordination and evaluation of mission; and of performing ecclesiastical, legislative, and judicial functions that identify a Reformed Church, while at the same time strengthening the sense of community among all Presbyterians (GA Minutes, Part I,1995).

GENERAL ASSEMBLY PER CAPITA BUDGET

The per capita budget of the General Assembly principally provides for the cost of holding GA meetings, expenses of the permanent and special committees of the General Assembly, the Office of the General Assembly (including the historical function and the office of ordination exams), General Assembly Council meetings, the council office and some staff, and comparable expenses to our memberships in ecumenical bodies. Fair share costs of Mission Support Services relating to building operations and centralized accounting services are also included.

General Assembly Session and Commissioners

The cost of General Assembly sessions and the commissioners to GA are included in the per capita budget. The delegates’ travel costs, hotel expenses, costs of meals are paid for by per capita. This is provided for in Section G-9.0303 of the Book of Order. Per capita also pays for the expenses connected with the large meeting space required for meetings of the assembly and all necessary arrangements for the assembly.

General Assembly Committees

The meeting and administrative costs of several permanent and special committees of the General Assembly are funded by the per capita budget. If the commissioners at a General Assembly meeting vote to approve the appointment of a special committee or commission, the costs involved in the functioning of those committees are paid for by the per capita budget. Currently, the costs of 15 such committees are included in the budget.

Office of the General Assembly

All administrative costs of the Office of the General Assembly, the Stated Clerk’s office, the Associate Stated Clerks and support staff who ensure that the decisions of the assembly are carried out between meetings and prepare for future General Assemblies are funded by this budget. Also included in the per capita budget are the GA moderator’s expenses, the publishing and distribution of the annual Minutes of the General Assembly (Journal, Statistics, Directory, and other study documents and publications. The costs of other offices and services included in OGA are: the office of vocation including ordination exams, governing body and ecumenical relations, constitutional services, communication & technology, administration (personnel, budgeting, and statistical reports), and the dept. of history.

General Assembly Council

All administrative costs of the Office of the Executive Director, General Assembly Council (GAC), council meetings, committee and task force meetings, including communications, legal services, and internal audit functions, are funded by the per capita budget.

Ecumenical Relations

Another ecclesiastical expense that is part of the General Assembly per capita is our membership in various national and international ecumenical groups. In most of these, per capita covers the cost of participation in the organization rather than support for the programs of the organization. These ecumenical bodies include the National Council of Churches of Christ (NCCC), the World Council of Churches (WCC), the World Alliance of Reformed Churches (WARC), the Caribbean and North American Area Churches (CANAAC), and the Churches Uniting in Christ (CUiC).

The Presbyterian Church (U.S.A.) is involved in these ecumenical relationships so that we can consider, together with other Christians in this country and around the world, how to work for and display to the world the unity of the gospel of Jesus Christ.

Additional Per Capita Information

Per capita apportionment for a given year is based on the membership of the churches two years earlier. The 2008 apportionment is based on 2006 membership figures--- the most recent figures available when budgets are adopted. At each GA, the past year's budget performance is reviewed and a revised budget for the current year is approved, if necessary. The GA also approves a proposed budget for the ensuing year and a per capita apportionment rate. Due to biennial assemblies, the 218th General Assembly (2008) held in San Jose, California, approved proposed budgets for the two years 2009 and 2010. The GA also approved a per capita apportionment rate to be applied for 2009 and 2010. The apportionment rate is derived by dividing the total budget by the total membership, after adjusting for interest income, and utilization of prior years' accumulation/reserves.

The utilization of reserves helps to minimize the per capita increases that may be necessary to balance the budget. A previous GA has recommended that a minimum reserve retention level of 30% of current budget should be maintained.

The actual budget performance of the past year and the approved budgets for the ensuing years are published annually in the Minutes, Part I, Journal. Schedules I-IV of the budgets relate to the OGA, while Schedules V is shared GAC/OGA. Schedules VI and VII relate to the GAC. Schedule VIII is fair share allocations to other GAC provided services, and IX a provision for uncollectible per capita. The 2009 and 2010 budgets include 11 cents per capita each year approved for financial implications of 218th GA actions.

Given below are some figures on the General Assembly per capita budget and apportionment rates:

I.	YEAR	PER CAPITA RATE
	2001	\$4.98
	2002	\$5.25
	2003	\$5.44
	2004	\$5.51
	2005	\$5.57
	2006	\$5.57
	2007	\$5.79
	2008	\$5.79
	2009	\$6.15
	2010	\$6.15

II. PER CAPITA BUDGET 2009 (Approved by the 218th GA, 2008 at San Jose, CA)

INCOME SUMMARY

1.	Apportionments Receivable	\$13,356,416
2.	Interest/Other Income	215,000
3.	From Prior Years Accumuln (resvs)	385,215
4.	Designated for 218 th GA – 50%	(1,306,362)
	TOTAL	\$12,650,269

EXPENSE SUMMARY

I.	GA Session	\$25,920
II.	Permanent & Sp.Committees	1,032,204
III.	Grants to Ecumenical Groups	1,096,133
IV.	OGA Departments	6,840,053
V.	OGA/GAC Gov Body Relns.	213,440
VI.	General Assembly Council	301,694
VII.	GAC Administration	1,979,185
VIII.	Shared Support Services	711,640
VIII.	Uncollectible Per Capita	450,000
	TOTAL	\$12,650,269



GA PER CAPITA

Office of the General Assembly
100 Witherspoon St.
Louisville, KY 40202-1396

Phone
1-888-728-7228 Ext. 5411

Fax
(502) 569-8005

Internet
www.pcusa.org/percapita
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