ORGANIZATION FOR MISSION
OF THE
PRESBYTERIAN CHURCH (U.S.A.)
2022–2024
This document supersedes all previous descriptions of mission program and organization and became operative upon the action of the 225th General Assembly (2022).

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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 Presbyterian Mission Agency shall be submitted to the Presbyterian Mission Agency Board. The Presbyterian Mission Agency Board shall review these proposed changes and forward those it approves as part of its report to the General Assembly.

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Office of the General Assembly
Presbyterian Church (U.S.A.)
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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).¹

These presbyters shall come together in councils in regular gradation. These councils are sessions, presbyteries, synods, and the General Assembly. All councils of the church are united by the nature of the church and share with one another responsibilities, rights, and powers as provided in this Constitution. The councils are distinct, but have such mutual relations that the act of one of them is the act of the whole church performed by it through the appropriate council. The larger part of the church, or a representation thereof, shall govern the smaller. (Book of Order, F-3.0203)

I. History of the Structure for Mission of the Presbyterian Church (U.S.A.) [PC(USA)]

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 mid councils. 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, 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.

The PC(USA) 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 council. As the most inclusive council, the General Assembly represents the unity of the synods, presbyteries, sessions, and congregations of the PC(USA). 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-3.0501).

The General Assembly, its entities, 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 mid councils 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 PC(USA) and for the denomination’s ecumenical commitment.

Clear communication is needed among the General Assembly, the Presbyterian Mission Agency Board, the Committee on the Office of the General Assembly, and the Presbyterian Church (U.S.A.), A Corporation Board of Directors. These relationships and coordination of program, policy implementation, and support functions give visible expression to unity within the denomination.

While the PC(USA) 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 PC(USA) 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 (F-1.0304). 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 PC(USA) 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: “to [govern] the congregation and [guide] its witness to the sovereign activity of God in the world” (G-3.0201).
C. **Diversity and Inclusiveness**

Within the denomination, the PC(USA) 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 people of color 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 persons of all genders and ages;
- With a variety of theological perspectives within our Reformed tradition;
- With many differing gifts;
- With various histories and traditions 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 PC(USA) 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 that continue to guide and motivate the people of God in the life of faith” (G-2.04). 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 PC(USA) 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 mid councils.

The PC(USA) 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 PC(USA) seeks to develop a system of relationships among mid councils 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 council is a primary agent in mission and has two foci: 1) its appropriate role in assisting congregations and other mid councils in the mission of the whole church, and 2) the performance of its own mission as a council in consultation with other mid councils.
F. 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 PC(USA);
- 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.

- The value of shared services in the PC(USA) exists when all agencies, carrying out their respective missions as directed by the General Assembly, collectively best serve the church with excellence, transparency, and efficiency. Simultaneously, sharing any service must be accomplished without harming the safety, soundness, well-being, or missional goals of any individual agency.

II. Mission of the General Assembly

(Book of Order)

G-3.0501 Composition and Responsibilities

The General Assembly is the council of the whole church and it is representative of the unity of the synods, presbyteries, sessions, and congregations of the PC(USA). It shall consist of equal numbers of ruling elders and ministers of the Word and Sacrament elected by the presbyteries and reflective of the diversity within their bounds (F-1.0403 and G-3.0103), to serve as commissioners according to the following proportions:

8,000 members or less: 1 ruling elder and 1 minister of the Word and Sacrament
8,001–16,000: 2 ruling elders and 2 ministers of the Word and Sacrament
16,001–24,000: 3 ruling elders and 3 ministers of the Word and Sacrament
24,001–32,000: 4 ruling elders and 4 ministers of the Word and Sacrament
32,001–40,000: 5 ruling elders and 5 ministers of the Word and Sacrament
40,001–48,000: 6 ruling elders and 6 ministers of the Word and Sacrament
48,001 or more: 7 ruling elders and 7 ministers of the Word and Sacrament

Each person elected Moderator shall be enrolled as a member of the General Assembly until a successor is elected and installed.

The General Assembly constitutes the bond of union, community, and mission among all its congregations and councils, to the end that the whole church becomes a community of faith, hope, love, and witness. As it leads and guides the witness of the whole church, it shall keep before it the marks of the Church (F-1.0302), the notes
by which Presbyterian and Reformed communities have identified themselves through history (F-1.0303) and the six Great Ends of the Church (F-1.0304).

In light of this charge, the General Assembly has responsibility and power to:

- **provide that the Word of God may be truly preached and heard.** This responsibility shall include establishing a comprehensive mission strategy and priorities for the church; establishing and maintaining ecumenical relationships and correspondence with other ecclesiastical bodies; uniting with or receiving under its jurisdiction other ecclesiastical bodies consistent with the faith and order of this church, subject to the provisions of G-5.02 and G-5.03; and commissioning, sending, and support of such mission personnel as will spread the good news of the grace of Jesus Christ to the world and foster the growth and development of God’s people.

- **provide that the Sacraments may be rightly administered and received.** This responsibility shall include authorizing the celebration of the Lord’s Supper at meetings of the General Assembly and other events and gatherings under its jurisdiction; authorizing the participation in the celebration of the Lord’s Supper in ecumenical gatherings attended by authorized representatives of the General Assembly; and exercising pastoral care throughout the whole church in order that the Sacraments may be received as a means of grace, and the church may live in the unity represented in the Sacraments.

- **nurture the covenant community of disciples.** This responsibility shall include providing those services, resources, and programs performed most effectively at a national level; communicating with the whole church on matters of common concern; warning and bearing witness against errors in doctrine or immorality in the church and in the world; providing such services of education and nurture as its presbyteries may require; providing encouragement, guidance, and resources to presbyteries in the areas of mission, prophetic witness, leadership development, worship, evangelism, and responsible administration; discerning and presenting with the guidance of the Holy Spirit, matters of truth and vision that may inspire, challenge, and educate both church and world; serving in judicial matters in accordance with the Rules of Discipline; deciding controversies brought before it and advising and instructing in cases submitted to it, in conformity with this Constitution; authoritatively interpreting the most recent edition of the *Book of Order* in a manner binding on the whole church, in accordance with the provisions of G-6.02 or through a decision of the General Assembly Permanent Judicial Commission in a remedial or disciplinary case, with the most recent interpretation of the *Book of Order* being binding; and establishing and maintaining an office of the Stated Clerk.

### III. 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 PC(USA). The ministry of the Moderator is grounded in the ministry of baptized persons and in the particular ordained ministry of ruling elders and ministers of the Word and Sacrament.

1. The Office of Moderator, with all rights and privileges thereof, may be shared by Co-Moderators. In this case, the Office of Vice Moderator will remain vacant until the next election of a Moderator.

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

3. 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 mid councils, 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 the PC(USA) 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 PC(USA), preserving the rights and responsibilities outlined in G-2.0105.

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 body” (G-3.0104).

b. The Moderator of the General Assembly is a corresponding member of the Presbyterian Mission Agency Board and a voting member of 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. When the Office of Moderator is shared by Co-Moderators, at least one shall serve on the Presbyterian Mission Agency Board, while both Co-Moderators shall serve as voting members of the Committee on the Office 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 PC(USA) 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 (when filled) shall submit a written report of their work to the session of the General Assembly at which their successors are installed.

4. 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 entities, mid councils, 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.

5. 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.

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.

6. 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 Presbyterian Mission Agency Board.

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. In partial fulfillment of his/her role as the continuing ecclesial officer and Head of Communion for the PC(USA), the Stated Clerk will offer constitutional and spiritual leadership for the life and witness of the church and exercise pastoral authority over concerns of the church in times of crisis. The Stated Clerk is the PC(USA)’s chief ecumenical officer and its primary representative in national and international interchurch and interfaith organizations and speaks to and for the church in matters of faith and practice in accord with the beliefs, policies, and actions of the PC(USA).

b. The Stated Clerk shall conduct the general correspondence of the PC(USA). In this connection, all items of correspondence directed to the PC(USA), or to the General Assembly, shall be routed to the Stated Clerk.

c. 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, the Stated Clerk may refer to the General Assembly, through the Advisory Committee on the Constitution, any request for authoritative interpretation of the Constitution. 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.

d. The Stated Clerk shall publish the Constitution of the PC(USA), 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.

e. 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 council, the Stated Clerk shall obtain from the council a statement of its compliance and make a full report to the next General Assembly.

f. 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.

g. 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.

h. The Stated Clerk is the permanent ecumenical representative of the General Assembly and shall be a member of each delegation representing the PC(USA) in ecumenical or interchurch bodies or Presbyterian Mission Agency Boards, and in faith and order bodies, including bilateral conversations and dialogues. The Stated Clerk shall be a member of any 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 PC(USA) in ecumenical bodies, and other expenses deemed necessary.

m. The Stated Clerk is responsible for maintaining the archives and records management facilities of the PC(USA), 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 Presbyterian Mission Agency 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 and commissions, and agencies of the General Assembly as it shall determine from time to time. The Stated Clerk shall serve ex-officio on the Presbyterian Mission Agency Board, the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, and other agencies (identified in Chapter VII of the Organization for Mission) including voice but not vote at all meetings while in either open or closed session. Furthermore, the Stated Clerk shall be consulted about any candidate before the candidate’s name is brought to a board for election as the agency or entity executive (chief officer) or interim agency or entity executive (other than for a replacement for the Stated Clerk position).

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

p. Serve as primary spokesperson for General Assembly actions, unless the General Assembly has directed otherwise.

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).

The Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, shall delegate to the Stated Clerk, in coordination with the Committee on the Office of the General Assembly, subject to the Office of the General Assembly Budget; subject to Section 2.13 of the Bylaws of the Presbyterian Church (U.S.A.), A Corporation; in consultation with the Board of Directors of the Presbyterian Church (U.S.A.) A Corporation; and consistent with the scope of any similar delegation to the President/Executive Director for staff assigned to the Presbyterian Mission Agency, authority: (i) to create, implement, and enforce personnel policies and procedures for staff assigned to the Office of the General Assembly, (ii) to prepare, maintain, and amend an Employee Handbook for staff assigned to the Office of the General Assembly; (iii) to retain and dismiss staff assigned to the Office of the General Assembly; and (iv) to promote, review, increase or decrease compensation, and otherwise manage staff assigned to the Office of the General Assembly. The Stated Clerk shall, in exercising such authority, make use of any human resources record keeping and expertise provided by the Presbyterian Church (U.S.A.), A Corporation. The Board of the Presbyterian Church (U.S.A.), A Corporation shall coordinate with the Office of the General Assembly.

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Assembly to ensure that an adequate number of staff assigned to the Office of the General Assembly have or are delegated appropriate signature authority for relevant contracts and bank accounts related to the work of the Office of the General Assembly.

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.), A Corporation and the requirements of the Book of Order, G-3.0103.

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, Committee on Ecumenical and Interreligious Relations (staffed in partnership with the Presbyterian Mission Agency), Presbyteries’ Cooperative Committee on Examinations for Candidates, Educator Certification Committee, 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 Presbyterian Historical Society in the Office of the General Assembly shall be under the direction of a person appointed by the Stated Clerk and headquartered in Philadelphia. The mission of the Presbyterian Historical Society and Records and History shall be carried out from Philadelphia.

C. Committees of the General Assembly

1. Serving on Assembly Entities

   a. Each person nominated shall be an active member in good standing of a congregation, or a minister member in good standing of a presbytery, of the PC(USA), with the exception of nominees for election to the Presbyterian Committee on the Self-Development of People.

   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, elected to membership on a second entity to fulfill the requirements of the Organization for Mission or other General Assembly actions, or serving on a second entity by virtue of their position on an entity 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. Ordinarily, no person may serve more than two consecutive terms, full or partial. Ordinarily, the terms of those elected to service on General Assembly committees or boards begin at the adjournment of the last meeting of the assembly that elects them, unless otherwise specified in the action taken by the assembly or in the entity’s Bylaws or Manual of Operations. At the conclusion of their term of service, a person shall not be eligible for nomination to a General Assembly entity until two years have elapsed.
d. Persons who serve as staff on any of the entities of the General Assembly, committees or commissions of the General Assembly, or persons employed by agencies of the PC(USA) may not serve as elected members of committees, commissions, or special committees and commissions unless otherwise designated by the General Assembly.

e. Consideration shall be given to the full requirements of full participation expressed in the Book of Order, G-1.0401, and shall ensure that nominations are made by an entity broadly representative of the constituency of the council, and in conformity with the church’s commitment to unity in diversity (F-1.0403) (see G-3.0111).

f. 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) resigns, ceases to be a member in good standing of a congregation or presbytery, 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.

g. 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.

h. 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.

i. The Stated Clerk shall also notify appropriate entities and mid councils 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 of the Word and Sacrament 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, which 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 Presbyterian Mission Agency. The committee shall consist of fourteen persons elected by the General Assembly in two classes of seven members each. These 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 (or Co-Moderator) of the General Assembly will serve as an ex officio member with vote during his or her moderatorial service. The Presbyterian Mission Agency Board shall designate a member to serve a two-year term without vote in consultation with the General Assembly Nominating Committee. The Stated Clerk of the General Assembly, the Vice Moderator of the General Assembly (if the position is filled), and the President/Executive Director of the Presbyterian Mission Agency 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 per capita budget. 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, including 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 the Administrative Services Group 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 Coordinating Committee of the Presbyterian Mission Agency Board 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, mid councils, other entities related to the PC(USA) 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.).

(19) On behalf of the General Assembly, bring forward according to G-6.02 any such questions requiring an interpretation of the Constitution that may arise from the work of the General Assembly.

3. Advisory Committee on the Constitution

   a. The Book of Order, G-6.02, provides for the establishment of an Advisory Committee on the Constitution. The committee is composed of nine (9) voting members who shall be stated clerks or former stated clerks of synods or presbyteries, former members of the Permanent Judicial Commission of the General Assembly, polity professors, or other qualified persons with knowledge of and experience with the Constitution and polity of the church.
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 III.C.1.c. 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 mid councils 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 Committee on Representation

a. As provided for in the *Book of Order*, G-3.0103, council above the session shall establish committees on representation to fulfill the following function: to advise the council regarding the implementation of principles of unity and diversity, to advocate for diversity in leadership, and to consult with the council on the employment of personnel, in accordance with the principles of unity and diversity in F-1.0403.

b. The committee shall

(1) Advise the assembly and all entities created by and accountable to the General Assembly with regard to diversity and inclusiveness in its elected and employed leadership.

(2) Reflect in its membership the principles of unity and diversity in F-1.0403.

(3) 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).
(4) Evaluate each General Assembly session and share that evaluation with the Stated Clerk of the General Assembly.

(5) Participate in any review and/or revision of the Churchwide Plan for Equal Employment Opportunity and Affirmative Action.

(6) Make recommendations to the assembly regarding inclusion of leaders for emerging communities and concerns as well as methods of decision-making that increase participation and representation, in accordance with the principles of unity and diversity in F-1.0403.

(7) Review the work and impact of committees on representation at councils below the General Assembly in accordance with the functions and commitments assigned in the Book of Order, G-3.0103.

(8) Assist the church to build an ethos of inclusion and involvement of all persons in the decision-making, sharing power across differences.

6. General Assembly Nominating Committee

There shall be a General Assembly Nominating Committee responsible for nominating persons to serve in positions requiring election by the General Assembly. The Moderator of the General Assembly, in collaboration with the General Assembly Nominating Committee, shall appoint persons to serve on special commissions and special committees. These nominations and/or appointments shall be made in accordance with the Book of Order, G-3.0111 and F-1.0403.

7. 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 collect, 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 PC(USA).

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.

8. Committee on Ecumenical and Interreligious Relations

a. The Committee on Ecumenical and Interreligious Relations shall function to give a high profile to the vision of the ecumenical and interreligious 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 councils of the church,
the involvement of the Presbyterian Church (U.S.A.) in ecumenical and interreligious relations and work; connect the ecumenical and interreligious efforts of all council levels of the church; provide a common point for all ecumenical and interreligious 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 and Interreligious Relations shall be composed of twenty members. Twelve shall be members of the PC(USA) 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 Presbyterian Mission Agency Board. 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 Presbyterian Mission Agency or designee.

In addition, the following PMA persons may be corresponding members: the President/Executive Director and up to three ministry directors appointed by the President/Executive Director.

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 and Interreligious 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 PC(USA) 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 mid councils;

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-5.02; G-5.03; G-5.05;

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, PC(USA) 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 PC(USA) in negotiation and coordination of the search for Christian unity with other communions as authorized by the General Assembly;

6. Select PC(USA) 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 “A 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 PC(USA);

(9) Empower all agencies of the General Assembly and mid councils 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 PC(USA) 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) Select three religious traditions to be invited to send representatives to the General Assembly as interfaith observers (see Standing Rule B.2.f.);

(13) 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-3.0501c responsibilities;

(14) 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 interreligious relationships;

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

(16) Give guidance to program entities on ecumenical formation of Presbyterians, both ministers of the Word and Sacrament 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**

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 PC(USA). On nomination of the General Assembly Nominating Committee, the General Assembly will elect three committees in the first year of the rotation, three committees in the second year of the rotation, and one committee in the third year of the rotation, each to review the work of an assigned agency/entity of the General Assembly. Each review committee of the individual agencies will be composed of eight at-large members. The All Agency/ASG review will be composed of 10 at-large members. Special consideration should be given to include commissioners of the last three assemblies and individuals who understand the work of the six agencies. The committee(s) will use the Standards for Review of General Assembly Agencies in the Guidelines and Policies of the General Assembly. The committees shall be granted access to all relevant information regarding their work including, but not limited to, policies, financials, and race and equity audits. The committee will report to the Stated Clerk who will present the report, along with any additional recommendations from the Stated Clerk, to the next General Assembly following its election the results of the review and make recommendations based on its findings.
E. Meetings

Meetings of commissions, committees, and task forces of the General Assembly may be conducted by means of electronic communications equipment, by gathering at a central location, or both, when authorized by the entity or its leadership. The technology shall enable all persons participating in the meeting who are authorized to do so to have simultaneous aural communication.

F. Proposed Amendments to Section III

Proposed amendments to this Section III 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.

IV. The Presbyterian Mission Agency

Mission, God’s mission, is at the heart of the work to which God calls us. As the Book of Order reminds us:

... In Christ, the Church participates in God’s mission for the transformation of creation and humanity by proclaiming to all people the good news of God’s love, offering to all people the grace of God at font and table, calling all people to discipleship in Christ (F-1.01).

The Presbyterian Mission Agency is the body of the General Assembly in which are lodged the following responsibilities to implement the mission of the General Assembly domestically and internationally:

- To cultivate and promote the spiritual welfare of the whole church;
- To provide resources to support equal employment opportunity and affirmative action for members of people of color groups, for women, for various age groups, for persons regardless of marital condition (married, single, widowed, or divorced), and for persons with disabilities;
- To develop and propose a Mission Work Plan for the Presbyterian Mission Agency consisting of the mission directions, goals, objectives, and priorities of the Presbyterian Mission Agency; doing so by taking into account the mission work being done by sessions, presbyteries, and synods, and to propose for General Assembly approval a comprehensive Presbyterian Mission Agency Budget and program, including a budget to implement the Mission Work Plan;
- To act in those specific matters assigned to the Presbyterian Mission Agency by the General Assembly or the Constitution, acting always according to previously enacted General Assembly policies, reporting fully to each subsequent General Assembly its actions;
- To perform such additional responsibilities and duties as may be assigned by the General Assembly.

In service to the Presbyterian Mission Agency as it fulfills its place in this, the Church’s calling, the primary purpose of the Presbyterian Mission Agency Board is to lead and coordinate the mission program of the General Assembly. In order to steward this function, the Board and the Agency shall understand this mission based on the Constitution and General Assembly actions, an accounting of denominational resources, and the interpretation of our times and national context.

Standing between the General Assembly and the staff of the Presbyterian Mission Agency, the Board’s work is to advise the General Assembly regarding mission priorities, programs and strategies; to lead the Agency in implementing the directives of the General Assembly; and then to report back to the General Assembly with results and additional advice. It is the Board’s responsibility to make the vision for mission become reality, helping to manage the practical problems those visions and dreams might face.
The Board’s work will move in a flow from General Assembly to General Assembly. It begins by advising the General Assembly on mission priorities, programs, and strategies. At a General Assembly, the Board receives guidance and direction. The Board then leads staff in the agency to fulfill those General Assembly directives. The Board oversees and aligns assets toward the fulfillment of those directives in the context for mission, discerning potential shifts in God’s calling. The Board then responds to General Assembly directives, providing advice on revised priorities at the next General Assembly. This process is inclusive, multi-layered and cyclical, continuing from each General Assembly to the next. The Board should engage a broad array of stakeholders to strengthen the PC(USA)’s ability to respond faithfully to the Holy Spirit and align its life with God’s mission. Setting strategy and guiding policy in this way necessitates that the Board employ theological, intercultural, corporate, and legal knowledge all enveloped in prayer.

In performing this role, the Presbyterian Mission Agency shall report directly to the General Assembly. (See also Rule A.2. of the Standing Rules of the General Assembly.)

A. Policy Responsibility

The Presbyterian Mission Agency Board may recommend churchwide policies to the General Assembly. The Presbyterian Mission Agency Board shall establish overall procedures for the mission and ministry of the Presbyterian Mission Agency to implement the policies established by the General Assembly.

B. Planning and Priority Setting

The Presbyterian Mission Agency Board is responsible for carrying out mission planning and priority-setting processes. The Presbyterian Mission Agency Board is responsible for instituting ongoing mission review processes.

C. General Assembly Budget

It is the responsibility of the Presbyterian Mission Agency Board to recommend to the General Assembly a comprehensive General Assembly mission budget and program. The Board develops the General Assembly mission budget, which includes a budget to implement the Mission Work Plan as well as a budget for all other costs and expenses of the Presbyterian Mission Agency. In preparing these budgets, the Board has the responsibility for approving its own revenue and expense projections, after consulting with the Presbyterian Church (U.S.A.), A Corporation, and the Presbyterian Church (U.S.A.) Foundation in doing so. The Presbyterian Mission Agency Board and the Committee on the Office of the General Assembly jointly have responsibility for developing a per capita budget and apportionment recommendation to the Assembly.

All income received by the Presbyterian Mission Agency from sales, bequests, gifts, or from any other source, shall be transmitted to the Treasurer of the Presbyterian Church (U.S.A.), A Corporation, as is income received by the Office of the General Assembly pursuant to Section III.B.3.d. of this Organization for Mission. These funds shall be separately accounted for by the Treasurer. All payments related to the Presbyterian Mission Agency shall be made by the Treasurer only upon the receipt of regular vouchered requests, or other adequate documentation, consistent with the Presbyterian Mission Agency Budget and bearing the authorization of the President/Executive Director of the Presbyterian Mission Agency or a person designated by the President/Executive Director. All restricted and unrestricted funds (principal or income) that support the programs or functions for which the Presbyterian Mission Agency is responsible, are allocated by the Presbyterian Mission Agency pursuant to budget and other procedures established by the General Assembly including those arrangements with respect to funds held by the Board of Pensions and the Presbyterian Foundation.

D. Personnel Responsibilities

Regarding the staff assigned to the Presbyterian Mission Agency, the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, shall, subject to Section 2.13 of the Bylaws of the Presbyterian Church (U.S.A.), A Corporation, delegate to the Presbyterian Mission Agency Board responsibility for the following:
1. The President/Executive Director shall employ and supervise the personnel necessary to do the work of the Presbyterian Mission Agency, and provide oversight of the personnel of all bodies related to the Presbyterian Mission Agency who shall be accountable to the President/Executive Director unless other provisions have been made. Staff vacancies within the Presbyterian Mission Agency may be filled by the appropriate supervisor.

2. 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 Presbyterian Mission Agency and all bodies related thereto. All personnel appointments shall be in accordance with the personnel policies of the Presbyterian Church (U.S.A.), A Corporation and the requirements of the Book of Order, G-3.0103.

   a. Approval of personnel procedures.

   b. Annual performance reviews of the President/Executive Director as specified in the Presbyterian Mission Agency Manual of Operations, and in concurrence with the Presbyterian Mission Agency personnel policies.


   d. Approval of compensation guidelines recommended by the Presbyterian Church (U.S.A.), A Corporation, within which salaries may be administered by the Presbyterian Mission Agency.

Members of the Presbyterian Mission Agency Board are not eligible for election or selection as staff during the period of their term of service.

E. Reporting

The Presbyterian Mission Agency Board is responsible for submitting a report to the General Assembly. The Presbyterian Mission Agency will report regularly to the Presbyterian Mission Agency Board, keeping the Board fully informed about its work. Matters that involve an exception or a proposed change in Presbyterian Mission Agency procedures, a major shift in program emphasis, or a major budget adjustment, require action by the Presbyterian Mission Agency Board. Issues of social witness policy, advocacy for people of color and women’s concerns, and those related to Presbyterian theological institutions are reported to the Presbyterian Mission Agency Board and General Assembly. To support this reporting requirement, the Presbyterian Mission Agency Board has the right to full access to all information related to the Presbyterian Mission Agency maintained for it by the Presbyterian Church (U.S.A.), A Corporation, including the accounting and financial records of the Presbyterian Mission Agency; information about donors, funds, and fund restrictions for funds that have been designated to support the programs or functions for which the Presbyterian Mission Agency is responsible; external audit reports with respect to such funds and the Presbyterian Mission Agency itself; and, to the same extent as any other agency of the Presbyterian Church (U.S.A.), access to the corporate minutes of the Presbyterian Church (U.S.A.), A Corporation.

F. Elected Leadership

1. Organization of the Presbyterian Mission Agency Board

The work of the Presbyterian Mission Agency is a direct expression of the planning and mission understanding of the Presbyterian Mission Agency Board, which is accountable to the General Assembly in this regard. Direction and oversight of the Presbyterian Mission Agency is accomplished by Presbyterian Mission Agency Board members as specified in its Manual of Operations.

The Presbyterian Mission Agency Board ensures advocacy functions for women and people of color, and advisory functions for social witness policy by providing direct access to the Presbyterian Mission Agency
Board and General Assembly. The Presbyterian Mission Agency Board also provides for the development of social witness policy.

The Stated Clerk shall have membership on or relationship to appropriate committees and commissions, and agencies of the General Assembly as it shall determine from time to time. The Stated Clerk shall serve as ex-officio on the of the Presbyterian Mission Agency Board, the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, and other agencies (identified in Chapter VII of the Organization for Mission) including voice but not vote at all meetings while in either open or closed session. Furthermore, the Stated Clerk shall be consulted about any candidate before the candidate’s name is brought to a board for election as the agency or entity executive (chief officer) or interim agency or entity executive (other than for a replacement for the Stated Clerk position).

The Presbyterian Mission Agency Board ensures the continuation of the Committee on Theological Education (COTE) as a committee that includes representatives of each theological institution identified as in institutional or covenant relationships with the Presbyterian Church (U.S.A.). The purpose of the Committee on Theological Education is to attend to the relationship between the Presbyterian Church (U.S.A.) [PC(USA)] and those theological institutions that are formally related to the PC(USA) either by historic relationship and governance commitments (‘Institutional’ relationships), or by covenant commitments and shared concern for the training of ministry leaders and members of this denomination (‘Covenant’ relationships). COTE has direct access to the General Assembly and the Presbyterian Mission Agency Board.

2. Membership of the Presbyterian Mission Agency Board

The membership, terms of office, and officers of the Presbyterian Mission Agency Board shall be provided for in the Manual of Operations of the Presbyterian Mission Agency and approved by the General Assembly.

G. Staff Leadership

1. President/Executive Director

Election and Review—The President/Executive Director of the Presbyterian Mission Agency is elected by the Presbyterian Mission Agency Board, subject to confirmation by the General Assembly. The President/Executive Director is accountable to the Presbyterian Mission Agency Board. Upon election, the President/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 President/Executive Director, the position becomes vacant immediately. Periodic in-depth reviews of the President/Executive Director are the responsibility of the Presbyterian Mission Agency Board. The President/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 President/Executive Director may be dismissed by the Presbyterian Mission Agency Board in conformity with the relevant Employee Handbook and then-current personnel policies and procedures.

The responsibilities of the President/Executive Director include:

a. Enabling the Presbyterian Mission Agency Board to fulfill its responsibilities to the General Assembly;

b. Nurturing relationships between the Presbyterian Mission Agency and the other General Assembly agencies, mid councils, and people of color caucuses (see Covenant of Understanding);

c. Directing the work of the Presbyterian Mission Agency;

d. Providing leadership to, and administrative oversight of, the staff assigned to the Presbyterian Mission Agency;
e. Leading the personnel decision-making processes of the Presbyterian Mission Agency delegated by the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, including but not limited to implementing policies and procedures related to inclusiveness, affirmative action, and equal employment opportunity;

f. Coordinating, with the Presbyterian Mission Agency Board, the budget planning process of the Presbyterian Mission Agency;

g. Serving a major role in all Presbyterian Mission Agency efforts, including funds development; and

h. Serving as primary spokesperson for Presbyterian Mission Agency program and policies.

i. When resolution of a particular legal dispute has been delegated by the Board of Directors of Presbyterian Church (U.S.A.), A Corporation, the President/Executive Director may, after consulting with appropriate persons or bodies, retain legal counsel and institute or participate in legal proceedings in civil and criminal courts.

2. Staff

All staff assigned to the Presbyterian Mission Agency are accountable to the President/Executive Director. Mission personnel have shared accountability both to the overseas partner church to which they are assigned and to the Presbyterian Mission Agency.

The Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, shall delegate to the President/Executive Director, subject to the Presbyterian Mission Agency Budget; subject to Section 2.13 of the Bylaws of the Presbyterian Church (U.S.A.), A Corporation; in consultation with the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation; and consistent with the scope of any similar delegation to the Stated Clerk for staff assigned to the Office of the General Assembly, authority:

a. To implement and enforce personnel policies and procedures for staff assigned to the Presbyterian Mission Agency;

b. To maintain and recommend amendments to an employee handbook for staff assigned to the Presbyterian Mission Agency;

c. To retain and dismiss staff assigned to the Presbyterian Mission Agency; and

d. To promote, demote, review, increase or decrease compensation, and otherwise manage staff assigned to the Presbyterian Mission Agency. The President/Executive Director shall, in exercising such authority, make use of any human resources recordkeeping and expertise provided by the Presbyterian Church (U.S.A.), A Corporation.

The Board of the Presbyterian Church (U.S.A.) A Corporation shall coordinate with the Presbyterian Mission Agency to ensure that an adequate number of staff assigned to the Presbyterian Mission Agency have or are delegated appropriate signature authority for relevant contracts and bank accounts related to the work of the Presbyterian Mission Agency.

3. Board Meetings

The Presbyterian Mission Agency Board holds regular meetings with the appropriate and invited Presbyterian Mission Agency staff in order to build collaboration, collegiality, coordination, and trust, while also discussing finances, investment results, and any pertinent legal matters.
V. Presbyterian Mission Agency Relationships

The Presbyterian Mission Agency works in partnership with synods, presbyteries, and sessions to enable the various councils to join together in churchwide expression of the life and mission of the PC(USA). This means that, as is the case with all agencies of the church, that the Presbyterian Mission Agency, its officers, directors, board members, and staff, must consider in all matters the church as a whole ahead of any individual benefit or detriment to the Presbyterian Mission Agency.

The Presbyterian Mission Agency Board and the Committee on the Office of the General Assembly will cooperate in the preparation and presentation of the per capita budget and apportionment and other opportunities for joint endeavors.

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

The principal legal corporation that provides direct support to the Presbyterian Mission Agency 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. Its role with respect to the Presbyterian Mission Agency is to work with the Presbyterian Church (U.S.A.) Mission Agency in support of its mission as directed by the General Assembly.

Both the Presbyterian Church (U.S.A.), A Corporation and the Presbyterian Mission Agency are subordinate to the General Assembly. Thus, the Presbyterian Mission Agency is not subordinate to the Presbyterian Church (U.S.A.), A Corporation, with regard to the mission directives of the General Assembly to the Presbyterian Mission Agency and the Presbyterian Church (U.S.A.), A Corporation, is not subordinate to the Presbyterian Mission Agency with respect to the matters for which the Presbyterian Church (U.S.A.), A Corporation, is authorized by its Articles of Incorporation and Bylaws. As both organizations and their leaders recognize that Jesus Christ is Lord, and that none of them has any authority but in Him, they are charged to work together to realize the mission and great ends of his church in this and all respects. Consistent with this, the Board of the Presbyterian Church (U.S.A.), A Corporation, delegates specific authority, as set forth in its Bylaws, this Organization for Mission, and resolutions of its Board of Directors, to the Presbyterian Mission Agency Board or the President/Executive Director of the Presbyterian Mission Agency with respect to personnel, contracting, finance, and legal issues so that the Presbyterian Mission Agency may better accomplish the mission goals of the General Assembly. As the disbursing agent under the 1986 Deliverance of the General Assembly that authorized the Plan of Division for the Presbyterian Church (U.S.A.), A Corporation, it also disburse for the Presbyterian Mission Agency the amounts authorized by the General Assembly in the Presbyterian Mission Agency Budget and the Per Capita Budget for mission. It therefore defers to the Presbyterian Mission Agency Board’s mission decisions to the fullest extent permitted by those budgets, fund restrictions, and applicable law.

Other relationships include the following committees:

A. 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 Presbyterian Mission Agency Board.

1. The Racial Equity Advocacy Committee (REAC) shall assist the PC(USA) to give full expression of the rich diversity of its membership as specified in the Book of Order, F-1.0403. The committee shall be a prophetic voice for involving people of color 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 people of color in the church and in the world.

2. The Advocacy Committee for Women and Gender Justice 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,
F-1.0403. 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.

3. The LGBTQIA+ Equity Advocacy Committee 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, F-1.0403. The committee shall monitor and evaluate policies, procedures, programs, and resources regarding the way in which they impact the status and position of LGBTQIA+ persons 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.

4. The Advisory Committee on Social Witness Policy, in consultation with the Presbyterian Mission Agency Board, 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. 65, Forming Social Policy, 2.a.

B. Committee on Theological Education

The Presbyterian Mission Agency Board (PMAB) ensures the continuation of the Committee on Theological Education (COTE) as a committee that includes representatives of each theological institution identified as in institutional or covenant relationships with the Presbyterian Church (U.S.A.) as set forth below. COTE has direct access to the General Assembly and the Presbyterian Mission Agency Board. Its work is coordinated through the Theology, Formation, and Evangelism ministry area, with staff accountability to the director of the Theology, Formation, and Evangelism ministry area. Access shall be in the form of resolutions, a biennial narrative report, comments on issues before the assembly, and other appropriate correspondence. The biennial narrative report shall be forwarded to the PMAB for possible comment.

The purpose of the Committee on Theological Education is to attend to the relationship between the Presbyterian Church (U.S.A.) [PC(USA)] and those theological institutions that are formally related to the PC(USA) either by historic relationship and governance commitments (“Institutional” relationships), or by covenant commitments and shared concern for the training of ministry leaders and members of this denomination (“Covenant” relationships).

“Institutional” relationships require that the theological institution meet the following criteria: (1) The institution must have a historic relationship to the PC(USA), seen in its having been founded with the purpose of training pastoral leaders for the PC(USA) and its predecessor denominations, and in a history of significant financial support from Presbyterian denominations that have merged into the PC(USA); (2) The institution must have a continuing relationship to the PC(USA), which is articulated in its governing documents (as used herein, governing documents shall mean charter, articles of incorporation, or constitution required by its state of incorporation); (3) The institution must agree to abide by the reporting and confirmation policies prescribed by COTE for those in institutional relationship with the PC(USA).

These include the following provisions approved by the General Assembly: (a) The institution shall report to the General Assembly through the Committee on Theological Education; (b) Presidents/executive officers and trustees/directors elected under the various charter provisions shall be presented to the General Assembly for confirmation [Note: This confirmation vote, while recognizing the autonomy of each institution’s governing board, allows the denomination to note and affirm the leadership of its theological institutions]; and (c) Material changes in governing documents shall be reported to the General Assembly; (4) Where degrees are offered, the degree programs offered by the institution shall be accredited through the accreditation procedures of the Association of Theological Schools in the United States and Canada.
Providers of theological education who have significant and long-lasting relationship to the PC(USA) may enter into a formal covenant relationship with the PC(USA). “Covenant” relationships require that the theological institution meet the following criteria, and will be elaborated in the covenant document, which may include additional commitments between the parties: (1) Its mission in relation to the Presbyterian theological education enterprise is evident and substantive. It shall provide clear evidence that it intends to partner in mission with the Presbyterian Church (U.S.A.); (2) It shall report the names of its president/executive officer and board to the General Assembly as part of COTE’s biennial report to General Assembly; (3) It demonstrably supports the teaching of Presbyterian and Reformed ecclesiastical and theological material.

The number of COTE institutional members shall be at least one more than the number of covenant members with vote.

The Standing Rules of the General Assembly provide for the presidents/executive officers (or their designee) of the theological institutions in institutional or covenant relationship with the PC(USA) to be corresponding members of the General Assembly.

VI. The Presbyterian Church (U.S.A.), A Corporation

The Presbyterian Church (U.S.A.), A Corporation is a corporate entity of the General Assembly. It holds funds and title to property in accordance with the 1986 Deliverance of the General Assembly, its Articles of Incorporation, and its Bylaws. Among other things, it provides accounting, reporting, and financial services for the General Assembly and its entities, and employs the staff assigned to the Office of the General Assembly and the Presbyterian Mission Agency. It is funded, subject to overall budget approval by the General Assembly, from unrestricted funds held by it; from restricted funds designated to it; from the portion of the various budgets of the Presbyterian Mission Agency and the Office of the General Assembly needed for employees, facilities, and services provided by it; from management fees; and from other fees with respect to its activities and services. The Presbyterian Mission Agency and the Office of the General Assembly shall maintain ongoing service agreements with the Administrative Services Group that will govern the provision of services.

With the exception of the Presbyterian Mission Agency and the Office of the General Assembly, no other agency of the Presbyterian Church (U.S.A.), unless otherwise directed by the General Assembly, and with exception of the Presbyterian Mission Agency and Office of the General Assembly, is obligated to purchase or use any facilities or services provided by or through the Presbyterian Church (U.S.A.), A Corporation, unless otherwise directed by the General Assembly. The Presbyterian Church (U.S.A.), A Corporation, shall work together and with the other entities of the PC(USA) to help determine what facilities and services the Presbyterian Church (U.S.A.), A Corporation, may best offer or cease to offer to the church and its entities in the future. If the Presbyterian Church (U.S.A), A Corporation is not able to provide services that are desired/required by entities requiring service, they may procure services from another vendor.

The officers of the Presbyterian Church (U.S.A.), A Corporation, their terms, and their election are defined in its Bylaws. The Treasurer of the corporation shall commission the preparation of an audit report or reports by an independent public accountant of the financial position and operations of the Presbyterian Church (U.S.A.), A Corporation, and, to the extent not otherwise separately commissioned and prepared, the financial position and operations of the General Assembly and its other entities.

VII. Other General Assembly 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 PC(USA). 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 Presbyterian Mission Agency is set forth in an official Memorandum of Understanding to provide the necessary and desirable cooperation between these bodies,
The Stated Clerk shall have membership on or relationship to appropriate committees and commissions, and agencies of the General Assembly as it shall determine from time to time. The Stated Clerk shall serve as ex-officio on the of the Presbyterian Mission Agency Board, the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, and other agencies (identified in Chapter VII of the Organization for Mission) including voice but not vote at all meetings while in either open or closed session. Furthermore, the Stated Clerk shall be consulted about any candidate before the candidate’s name is brought to a board for election as the agency or entity executive (chief officer) or interim agency or entity executive (other than for a replacement for the Stated Clerk position).

In view of the close relationship between compensation, benefits, pensions, and financial assistance, there is need for a close continuing relationship between the Presbyterian Mission Agency and the Board of Pensions. Consistent with the Memorandum of Understanding between the Presbyterian Mission Agency and the Board of Pensions, the chairperson of the Presbyterian Mission Agency Board (or designee) serves as a corresponding member of the Board of Pensions. The Presbyterian Mission Agency Board proposes to the General Assembly Nominating Committee one of its members to be elected to the Board of Pensions. This person also represents the Presbyterian Mission Agency Board in regard to churchwide personnel and compensation policies. The Stated Clerk of the General Assembly and the President of the Presbyterian Church (U.S.A.), A Corporation has privilege of the floor at the meetings of the Board of Pensions without vote. At the staff level, the Board of Pensions’ president has the privilege of the floor at the Presbyterian Mission Agency Board meetings but without vote. The Board of Pensions reports directly and is accountable 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 Presbyterian Mission Agency Board, which may comment on the report. The Foundation provides information about its work to the Presbyterian Mission Agency Board, the Committee on the General Assembly, and the Presbyterian Church (U.S.A.), A Corporation on a regular basis. The total budget of the Foundation is made available for review by the Presbyterian Mission Agency Board, the Committee on the General Assembly, and the Presbyterian Church (U.S.A.), A Corporation. The Foundation reports directly and is accountable 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 Presbyterian Mission Agency and the Foundation. A future appendix will define such a relationship. The joint report of the Presbyterian Mission Agency and the Foundation, as reported to the 208th General Assembly (1996), provides agreements and understandings regarding restricted funds. The chairperson of the Presbyterian Mission Agency Board (or designee) sits with the trustees of the Foundation with voice and without vote, for purposes of coordination. The President of the Foundation serves on the Presbyterian Mission Agency Board as a corresponding member.

The Stated Clerk shall have membership on or relationship to appropriate committees and commissions, and agencies of the General Assembly as it shall determine from time to time. The Stated Clerk shall serve as ex-officio on the of the Presbyterian Mission Agency Board, the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, and other agencies (identified in Chapter VII of the Organization for Mission) including voice but not vote at all meetings while in either open or closed session. Furthermore, the Stated Clerk shall be consulted about any candidate before the candidate’s name is brought to a board for election as the agency or
entity executive (chief officer) or interim agency or entity executive (other than for a replacement for the Stated Clerk position).

At the staff level, the Stated Clerk of the General Assembly and the President/Executive Director of the Presbyterian Mission Agency are trustees of the Foundation. The Foundation’s president has the privilege of the floor at Presbyterian Mission Agency Board 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. The President of the Presbyterian Church (U.S.A.), A Corporation has privilege of the floor at the meetings of the Board of Pensions without vote.

C. Presbyterian Publishing Corporation

The Presbyterian Publishing Corporation is a legally independent, self-supporting corporation dedicated to the mission of the PC(USA). It is responsible for publishing books and educational materials for the PC(USA) 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 Presbyterian Mission Agency and the Presbyterian Publishing Corporation. The corporation is governed by its board of directors, which includes the corporation’s President and Publisher, the Stated Clerk of the General Assembly, and the President/Executive Director of the Presbyterian Mission Agency as ex-officio members without vote. The President of the Presbyterian Church (U.S.A.), A Corporation has privilege of the floor at the meetings of the Presbyterian Publishing Corporation without vote. 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 Stated Clerk shall have membership on or relationship to appropriate committees and commissions, and agencies of the General Assembly as it shall determine from time to time. The Stated Clerk shall serve as ex-officio on the of the of the Presbyterian Mission Agency Board, the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, and other agencies (identified in Chapter VII of the Organization for Mission) including voice but not vote at all meetings while in either open or closed session. Furthermore, the Stated Clerk shall be consulted about any candidate before the candidate’s name is brought to a board for election as the agency or entity executive (chief officer) or interim agency or entity executive (other than for a replacement for the Stated Clerk position).

The chairperson of the Presbyterian Publishing Corporation is a corresponding member of the Presbyterian Mission Agency Board 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 Presbyterian Mission Agency Board meetings but without vote. The Presbyterian Publishing Corporation reports directly and is accountable to the General Assembly.

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

The PC(USA) 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 PC(USA) may invest. The funds generated by investments become mortgage loans that are used by congregations, mid councils, and related entities for building church buildings and rebuilding existing facilities.
Close relationships of cooperation exist among the Program, Foundation, and Presbyterian Mission Agency. Both the Foundation and Presbyterian Mission Agency have significant investments commitments with the Program.

The Board of Directors consist of fifteen members. All members are elected by the Presbyterian Mission Agency Board, subject to confirmation by the General Assembly. The Presbyterian Mission Agency Board elects two 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 Corporation’s Personnel/Nominating Committee nominates three at-large members. The President of the Presbyterian Church (U.S.A.), A Corporation has privilege of the floor at the meetings of the Program without vote. The Program reports to the General Assembly through the Presbyterian Mission Agency Board and is accountable to the General Assembly and the Presbyterian Mission Agency Board.

The Stated Clerk shall have membership on or relationship to appropriate committees and commissions, and agencies of the General Assembly as it shall determine from time to time. The Stated Clerk shall serve as ex-officio on the of the Presbyterian Mission Agency Board, the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation, and other agencies (identified in Chapter VII of the Organization for Mission), including voice but not vote at all meetings while in either open or closed session. Furthermore, the Stated Clerk shall be consulted about any candidate before the candidate’s name is brought to a board for election as the agency or entity executive (chief officer) or interim agency or entity executive (other than for a replacement for the Stated Clerk position).

The President and Chief Executive Officer have privilege of the floor without vote at Presbyterian Mission Agency Board meetings. In addition, the President participates in the Synod Executives Forum.

VIII. Corporations Related to the General Assembly

A. Presbyterian Women in the Presbyterian Church (U.S.A.), Inc.

Presbyterian Women in the Presbyterian Church (U.S.A.), Inc. (PW), is organized and operated to be an inclusive, caring community of women, forgiven and freed by God in Jesus Christ and empowered by the Holy Spirit, that strengthens the PCUSA (the Church) and witnesses to the promise of God’s kingdom by nurturing faith through prayer and Bible study, supporting the mission of the Church worldwide, and working for justice and peace. Members of Presbyterian Women are first and foremost members of the Church. The organization is structured at the congregation, presbytery, synod, and national levels in order to support the Church at each level.

PW is an integrated auxiliary of the PCUSA. PW is not subordinate to the General Assembly. PW’s Certificate of Incorporation includes a Statement of Faith which provides that PW holds to the doctrines and principles of the Reformed tradition as expressed in the Church’s Constitution. PW is related to the Presbyterian Mission Agency through an agreement that is reviewed and approved by the General Assembly every four years.

IX. Amendments

Proposed amendments to the Organization for Mission from General Assembly corporations or entities shall be submitted to the Presbyterian Mission Agency Board, the Committee on the Office of the General Assembly, and the Presbyterian Church (U.S.A.), A Corporation Board. The Presbyterian Mission Agency Board and the Committee on the Office of the General Assembly shall review these proposed changes and forward those it approves as part of its report to the General Assembly.
42006 Deliverance, Section 2.(e)

51995 Deliverance, Section 2.(b)

61995 Deliverance, Section 2.(g)

71995 Deliverance, Section 2.(a)
I. Glossary of Terms Related to Financial Issues

II. Values Statement

III. Churchwide Mission Support
A. Forms of Giving in Churchwide Mission Support
B. Roles and Responsibilities of Mid Councils
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

IV. General Assembly Budget Development
A. Budget Cycle
B. Budget Scope
C. The General Assembly Per Capita Budget
D. Basic Budget Design
E. The Administrative Services Group Budget
F. The General Assembly
G. Roles and Responsibilities in Developing Budgets

V. Administrative Services
I. 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 mid councils 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 council that transfers control of a gift to another tax-exempt agency or council; see donor.

designations: Budget categories as described or determined by a council. Only mid councils may make designations; see restricted giving.

division of committed dollars: Agreements among mid councils 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 mid councils 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 council.

funding for general mission: Gifts and contributions received with no restrictions for the overall support of the adopted budgets of mid councils.

funding for specific mission: A form of restricted giving for designated budget categories or projects within adopted budgets.

ministry areas: The primary areas of work within the Presbyterian Mission Agency staff structure.

mission: For the purposes of Appendix A, mission is understood in its broadest sense, as in 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 council to be given in a specified year to support the mission and ministry of other councils.

mission support consultation: A face-to-face event among duly selected representatives of mid councils to establish shared ownership of the church’s total mission, advocate recommendations of mission support goals, and 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 council.

II. 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 mid councils 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, mid councils, 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 council to facilitate the mission of its constituent members,
   - encouraging the less inclusive council to participate in the mission of the church beyond its bounds,
   - encouraging mutual investment of time and resources among mid councils 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 mid councils leading to a dynamic mission and vision:
   - placing mid councils in structural and interactive relationships,
   - valuing the wisdom of other mid councils,
   - 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.

8. A design for funding Christ’s work will affirm the unity of purpose of General Assembly agencies and entities:
   - Sharing resources to foster the mission, ecclesiastical, and administrative ministries of the whole church,
   - Respecting the authority of the General Assembly to hold its entities accountable (G-3.0106),
   - Promoting transparency by providing members of the church clear information about the structures and systems and how they are funded, and
   - Orienting the whole church to the call to “a new openness to the sovereign activity of God in the Church and in the world, to a more radical obedience to Christ, and to a more joyous celebration in worship and work” (F-1.0404).

III. Churchwide Mission Support

A. Forms of Giving in Churchwide Mission Support

Churchwide Mission Support is the funding system used by all mid councils to plan and implement the mission of the whole church, with three overall forms of giving.

1. Basic 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 Councils

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

1. Roles Held in Common by All Councils

a. Select representatives who will participate in inter-council 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 councils’ mission priorities and funding needs.

e. Adopt mission support commitments and honor these commitments in budgets for which the council is directly responsible.

f. When changes in mission support commitment are contemplated, promptly communicate with other affected councils.

g. Thank leaders and donors.

h. Hold receiving sites accountable to accepted churchwide standards.

i. Provide full financial reports annually to other councils and congregations on the receipt and expenditure of funds and of a council’s 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 council, 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 council 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 council treasurers and financial officers.

e. Approve the purposes and beneficiaries of the four churchwide special offerings, upon recommendation of the Presbyterian Mission Agency Board.

C. Special Offerings and Other Specific Appeals

1. Churchwide Special Offerings

   a. Criteria for Receiving Special Offerings Funds

      The Special Offerings provide important bonds for the connectional church, and are a critical resource for the long-term mission of the whole church. The following criteria outline ways of discerning whether a particular ministry is eligible for funding by one of these special offerings.

      (1) Special Offerings ministries will provide valuable mission interpretation opportunities within the overall funds development and communications strategy of the whole church.

      (2) Special Offerings ministries will enable the church to meet historical and ongoing needs in relationship to the total mission priorities of the church, always proclaiming the name of Jesus.

      (3) Special Offerings ministries will have potential for churchwide donor support.

      (4) Special Offerings ministries will specify the needs to be met, provide plans for ministry implementation, set measurable goals, and demonstrate impact, effectiveness, and accountability to the Presbyterian Mission Agency.

   b. Operating Guidelines for Special Offerings

      The following principles and practices will guide the churchwide special offerings of the PC(USA):

      (1) Review

         a) On an annual basis, the Presbyterian Mission Agency Executive Director, or designee, will review Special Offerings ministries’ impact, effectiveness, and accountability against stated goals. The review will also include the appropriateness of Special Offerings ministries’ reserves. Funds development expense and staffing will also be reviewed annually with respect to goals, effectiveness, and strategies. All review findings will be forwarded to the Presbyterian Mission Agency.

         b) On a four-year cycle, the Presbyterian Mission Agency will provide a task force for the review and evaluation of the Special Offerings and the recipient ministries and the consideration of new Special Offerings purposes in light of established criteria, for recommendation to the General Assembly.

      (2) When allocating funds, the Presbyterian Mission Agency will align Special Offerings ministries with its strategic vision and mission.

      (3) Each Presbyterian Mission Agency Special Offerings ministry will maintain financial reserves of not more than two years of that ministry’s annual budget. Understanding the particularity
of Presbyterian disaster response ministries, with commitment to long-term recovery, it is understood that disaster response funds are exempt from this requirement, provided that the Presbyterian Mission Agency has approved and annually reviews a plan for disbursement.

4) Churchwide Special Offerings promotions will occur in the Presbyterian Mission Agency Funds Development ministry area rather than within programmatic entities.

5) Costs of promoting and receiving each churchwide Special Offerings 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 to the purpose of the Offering. Each Offering’s costs will be determined by the Presbyterian Mission Agency through its regular budget process.

6) Start-up costs for new or significantly revised Special Offerings will be expensed as incurred.

7) Promotion materials for a Special Offerings will relate to the liturgical season in which the Offering is received.

8) Any change in the pattern of distribution of a churchwide Special Offerings will allow for an eighteen-month time period before becoming effective to allow adequate time for development and distribution of interpretive and promotional materials.

9) There will be no more than four churchwide Special Offerings in any given calendar year. The General Assembly will identify times for the promotion and receipt of offerings.

10) The ministries receiving churchwide Special Offerings funds will prepare an annual report concerning the receipt and distribution of those Special Offerings funds for review by the Presbyterian Mission Agency Board. This report will be made available to churches and other councils.

11) All ministries receiving funds from churchwide Special Offerings will work with Communications staff and Funds Development staff to identify and develop networks of interpreters throughout the church.

12) All churchwide Special Offerings will develop interpretive materials that are well-grounded in Reformed theology and appropriate to the offering’s recommended liturgical season.

13) To advance mission and acknowledge generosity, congregations are asked to submit Special Offerings receipts directly to the Presbyterian Mission Agency and presbytery as designated by each offering. The Presbyterian Mission Agency will record and notify presbyteries of congregational donations and thank congregations in a timely manner.

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 councils are essential for meeting capital needs and achieving other mission purposes. These require council approval and may include needs across council lines with advance concurrence of other appropriate councils. In the case of the
General Assembly, the Presbyterian Mission Agency Board 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 Presbyterian Mission Agency 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 mid councils 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 council. Concurrence in the purpose of the gift by the receiving council 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 council 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 Presbyterian Mission Agency 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 council or validating agency in a timely manner, including concurrence in the purpose of the gift (see further at Appendix A, Churchwide Mission Support, Item E.2.).

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

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 council. Validated mission should cohere with the great ends of the Church (F-1.0304) and is determined in accord with the following provisions of the Book of Order:

   a. F-1.00 The Mission of the Church
   b. G-3.0106 Administration of Mission
   c. G-3.0113 Finances
   d. G-3.0201 Composition and Responsibilities (Sessions)
   e. G-3.0301 Presbytery Responsibilities
   f. G-3.0401 Synod Responsibilities
   g. G-3.0501 General Assembly Responsibilities
2. Each and all councils 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 council 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 council 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 councils. A designator has received funds from a contributor or donor and applies such funds to designated categories or items. A designator must be a council.

   b. Contributors can be donors, councils, 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 receiving council.

   a. Unrestricted giving remains foundational in the System of Giving. Through unrestricted giving, individuals and councils 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 council 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 council where the gift is first received.

   c. Restrictions on the use of gifts may come from a donor or a council making the gift but always require concurrence by the council 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 council.

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. 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 fulfilment of all budget items.

      (3) This use of unrestricted funds provides for equalization within a council’s budget. This process supports the orderly planning and budgeting decisions of councils 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 councils. 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.

      (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 Presbyterian Mission Agency 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 Presbyterian Mission Agency Board Audit Committee, the independent auditors to be selected to audit the financial statements of the corporation; and

   g. Reporting directly to the Presbyterian Mission Agency Board Audit Committee.

IV. General Assembly Budget Development

A. Budget Cycle
The General Assembly Budget refers to the combined Mission, Per Capita, Administrative Services Group, and Designated Budgets. The Unified General Assembly 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., 2022 General Assembly, 2023/2024 budget cycle). Each cycle, the Presbyterian Church (U.S.A.), A Corporation Board, the Presbyterian Mission Agency Board, and the Committee on the Office of the General Assembly shall propose a unified budget using a process approved by those three boards. The proposed budget shall reflect the priorities established by the General Assembly in the Mission Work Plan of the Presbyterian Mission Agency as well as the other actions as approved by the General Assembly. The proposed budget shall reflect the unique work of the Presbyterian Mission Agency, the Office of the General Assembly, and the Administrative Services Group, further the unity of purpose of General Assembly agencies and entities, and promote the value of sharing resources to build up the ministry of the whole church.

B. Approving the Unified General Assembly Budget

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 take actions to add or subtract any element to or from proposed budgets. The Presbyterian Mission Agency Board, the Presbyterian Church (U.S.A.), A Corporation Board, and the Committee on the Office of the General Assembly will then make appropriate adjustments after the Assembly within the approved budget constraints.

C. Budget Monitoring

The Presbyterian Church (U.S.A.), A Corporation will monitor the appropriate expenditure of funds throughout the budget cycle and report to each biennial General Assembly on the financial results of each year and other information related to the financial condition of the church. The report will cover the financial results of the previous two budget years (e.g., 2022 General Assembly for budget years 2020 and 2021). These two budget years will not be within the same budget cycle.

V. Administrative Services

Administrative Services is accountable to the President of the Presbyterian Church (U.S.A.), A Corporation.

A. Provides accounting and reporting services for the following entities:
   1. Presbyterian Mission Agency, its ministry areas, and certain related bodies and committees.
   3. Other entities as requested on a fee-for-service basis.
   4. Synod, presbytery, and session finance officers, as appropriate.

B. Performs and establishes policies and procedures for the following functions:
   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. Ensures that no payment of any expenditure is made in excess of the total budget approved by the management of entities of A Corporation. Ultimately, it is the responsibility of each entity to ensure that expenditures for their respective areas are within the approved budget before commitments are made.

D. Maintains all financial records and prepares quarterly reports to the entities.

E. Prepares and presents 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

List of Documents Related to Various Organizational Structures

(The following documents related to various organizational structures can be viewed at http://www.presbyterianmission.org. These were formerly Appendixes B-J.)


C. Deliverance Concerning Corporate Structure of Certain Agencies of the Presbyterian Mission Agency
   • Presbyterian Church (U.S.A.), A Corporation
   • The Publishing Corporation - Amended by 217th General Assembly (2006)

D. Memorandum Defining the Relationship Between the Board of Pensions and the Presbyterian Mission Agency

E. 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))]


I. Ratification of Foundation Participation in Formation of New Covenant Funds [Approved by the 211th General Assembly (1999).] [Minutes, 1999, Part I, p. 505]


*From Structural Design for Mission