

## **A-32.0000**

## **POLICY ON PER CAPITA APPORTIONMENT**

### **A-32.0100 History**

For nearly 250 years, the Presbyterian Church (USA) and its forebears have shared the cost of church administration by means of a per capita apportionment. As with all financial support for our Church, the offerings of church members and particular churches to meet these administrative expenses are not mandated. They are one expression of our voluntary commitment, as church members, to the Presbyterian Church (USA) and its more inclusive governing bodies. While such contributions are a voluntary commitment, Sessions of particular churches are urged to give serious consideration to making this commitment as an expression of the church's Christian duty.

### **A-32.0200 Form of Government Statement**

The administrative work of the Church is an essential and important part of our shared ministry. Without it we cannot be the Church in mission. Our Form of Government directs that

“Each governing body above the session shall prepare a budget annually for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular churches within its bounds. The presbyteries shall be responsible for raising their own per capita funds, and for raising and timely transmission of per capita funds to their respective synods and to the General Assembly. The presbyteries may direct per capita apportionments to the sessions of the churches within their bounds.” (G-9.0404d).

### **A-32.0300 Uses of Per Capita**

The annual Administrative Budget for the Presbytery of Huntingdon is developed in response to this requirement. In addition to Presbytery committee and staff expenses, it includes the per capita apportionments due to General Assembly and the Synod of the Trinity, which we understand first as our Christian duty and also as our constitutional responsibility to pay in full each year.

### **A-32.0400 Support by Churches**

Support of the Administrative Budget by the churches of Presbytery is voluntary. If a particular church, for some reason which the session sees as valid, notifies Presbytery that it will not remit the per capita apportionment, Presbytery, through an appropriate group, shall request an opportunity to discuss the session's decision with them in a timely manner.

### **A-32.0500 Alternate Funding**

Per capita apportionment funds not provided by churches shall be paid by drawing on other available resources of the Presbytery. However, funds given for the mission work of Presbytery, the Synod of the Trinity, or General Assembly shall not be used for this purpose.