

## **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 council above the session shall prepare a budget for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among its particular congregations within its bounds. Presbyteries are responsible for raising their own funds and for raising and timely transmission of per capita funds to their respective synods and the General Assembly. Presbyteries may direct per capita apportionments to sessions within their bounds." [G-3.0106]

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

The annual budget for the Presbytery of Huntingdon is developed in response to this requirement. In addition to Presbytery expenses, it includes the per capita apportionments due to General Assembly and the Synod of the Trinity, as demonstrating the unity and interdependence of the church and enabling the church to give effective witness in the world to God's new creation in Jesus Christ. [G-3.0106]

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

Support of the presbytery 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 or will not participate in funding the mission of the church, 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.