

**Joint Meeting of the
Committee on the Office of the General Assembly
Presbyterian Church (U.S.A.), A Corporation Board
and the Presbyterian Mission Agency Board**

Monday, May 18, 2020

RECOMMENDATIONS

- 1. That the Committee on the Office of the General Assembly, the Presbyterian Church (U.S.A.), A Corporation Board, and the Presbyterian Mission Agency Board approve as part of the 2021-2022 Unified Budget:**
 - A revised Administrative Services budget of \$16,487,480 for 2021 and \$17,382,276 for 2022

- 2. That the Presbyterian Mission Agency Board approve as part of the 2021-2022 Unified Budget:**
 - A revised General Assembly Mission Budget of \$63,649,442 for 2021 and \$67,330,608 for 2022

- 3. That the Presbyterian Mission Agency Board recommend for adoption by the 224th General Assembly (2020) the allocation of annual income realized in 2019 and projected for 2020 from the John C. Lord and Edmund P. Dwight Funds in support of the budget for the general mission work of the Presbyterian Mission Agency.**

- 4. That the Committee on the Office of the General Assembly and the Presbyterian Mission Agency Board approve as part of the 2021-2022 Unified Budget:**
 - A revised General Assembly Per Capita budget of \$12,806,147 for 2021 and \$12,290,695 for 2022

- 5. That the Committee on the Office of the General Assembly approve as part of the 2021-2022 Unified Budget:**
 - A revised Designated Budget for the Office of the General Assembly of \$580,317 for 2021 and \$563,908 for 2022

- 6. That the Committee on the Office of the General Assembly, the Presbyterian Church (U.S.A.), A Corporation Board, and the Presbyterian Mission Agency Board recommend for adoption by the 224th General Assembly (2020):**
 - The 2021-2022 Unified Budget of \$80,146,587 for 2021 and \$83,405,879 for 2022

- 7. That the Committee on the Office of the General Assembly and the Presbyterian Mission Agency Board recommend for adoption by the 224th General Assembly (2020):**
 - The apportionment rate of \$8.95 for 2021 and \$8.95 for 2022

- 8. That the Committee on the Office of the General Assembly, the Presbyterian Church (U.S.A.), A Corporation Board, and the Presbyterian Mission Agency Board recommend for adoption by the 224th General Assembly (2020):**
- **Authorization for the Committee on the Office of the General Assembly, the Presbyterian Church (U.S.A.), A Corporation Board, and the Presbyterian Mission Agency Board to amend the various adopted budgets as appropriate to address on-going financial implications of the COVID-19 pandemic and other situations that might emerge. Any amendments to the budgets shall be reported to the 225th General Assembly (2022)**

Background:

Provisional budgets were approved by the various boards and committee in April of this year. However, it was clear then that revisions would need to be recommended to the budgets that would begin to address the financial implications of the COVID-19 pandemic. The revised 2021-2022 Unified Budget reflects the activity of the Presbyterian Church (U.S.A.), A Corporation, and reflects the combined revenue and expenses of the Presbyterian Church (U.S.A.), A Corporation including the budget of the Administrative Services Group, the GA Mission Budget, the GA Per Capita Budget, and the OGA Designated Budget. The details of those separate budgets comprise the Unified Budget.

The full financial implications of the COVID-19 pandemic are not yet fully understood. Therefore, the boards and committee are requesting authorization from the 224th General Assembly to amend the various budgets as necessary. The authorization is intended for the board and committees to respond to continuing and emerging impacts to ensure the financial well-being of the vital work over which they have authority. The action does not include the authorization for increasing the per capita apportionment rate – only a council above the session, in this case the General Assembly, may set its own apportionment rate.

Each individual budget encompasses all financial activity including the support given and support received from the other budgeted entities included in the unified budget, because of this, the sum of the three budgets is less than the total unified budget.

Additional background and rationale are attached.