PMAB Relationship with COGA

1. **Guidelines for Joint Meetings of the Committee on the Office of the General Assembly and the Presbyterian Mission Agency Board Executive Committee** 
   1. Scheduling and Format
      1. The joint meeting shall be comprised of the members of the full Committee on the Office of the General Assembly (COGA) and the Executive Committee of the Presbyterian Mission Agency Board.
      2. The responsibility to schedule the date and prepare the agenda will be determined together by the COGA moderator, the Presbyterian Mission Agency Board chair, the Executive Director of the Presbyterian Mission Agency and the Stated Clerk. They also shall determine which staff will be present.
      3. The moderator of COGA and the chair of the Presbyterian Mission Agency Board will comoderate the meeting. The moderator of COGA will ensure that minutes are taken and distributed in a timely manner. The Presbyterian Mission Agency Board shall be responsible for logistical details.
      4. The meeting shall be held annually.
      5. The need for additional meetings shall be determined and called as agreed upon by the Presbyterian Mission Agency Board chair and the COGA moderator.
      6. The joint meetings primarily should be a time of dialogue about mutual concerns and of input to the deliberative process.
      7. Each meeting should begin with a time of “getting to know you” and community building; at the least, each meeting should include some time in a less formal setting, such as where people are NOT seated at tables.
   2. Topics for Discussion
      1. Emerging issues in the church and General Assembly
      2. Significant work for the coming twelve months
      3. Reflection and evaluation of the last General Assembly and early planning or brainstorming for the next General Assembly
      4. Discussion of future themes for General Assembly
      5. Progress reports and input on the work of any joint work groups
   3. Approval

Once the guidelines have been approved by both the executive committees (at separate meetings), they shall be in effect until modified or rescinded. These guidelines shall be reported to the full Presbyterian Mission Agency Board and COGA and shall be placed in their respective manuals.

1. **General Assembly Per Capita Apportionment** 
   1. Description of Per Capita

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

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

The chronology of per capita development in the twentieth century shows that General Assemblies took action to expand the spectrum of functions that the General Assembly per capita finances. Beginning in the early 1920s, the General Assembly voted to enlarge the office of the General Assembly to include various program departments that served the whole church. In the process, the General Assembly agreed to finance related administrative expenses through the General Assembly per capita apportionment. The planning, coordination, and review of mission were included in the former United Presbyterian Church in the United States of America in 1973, and this has been assembly policy for the reunited church since 1983.

* 1. Definition

Per capita is an opportunity for all communicant members of the Presbyterian Church through the councils to participate equally, responsibly, and interdependently by sharing the cost of coordination and evaluation of mission as well as the cost of performing ecclesiastical, legislative, and judicial functions that identify a Reformed church, while at the same time strengthening the sense of community among all Presbyterians.

* 1. Per Capita Budget Funding

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| **Office of the General Assembly** | **Presbyterian Mission Agency Board** |
| * General Assembly Meeting | * Presbyterian Mission Agency Board Meetings |
| * Office of the General Assembly | * Administration, planning, coordination of the Presbyterian Mission Agency |
| * Ecumenical participation | * Work of the Advocacy and Advisory Committees |
| * Department of History | * Communications |
| * Fair share of mission support expenses | * Fair share of mission support expenses |

1. Procedures for Per Capita Budget
   * 1. General Assembly Per Capita Budget
        1. The Committee on the Office of the General Assembly (COGA) and the Presbyterian Mission Agency Board have joint responsibility for submitting to the General Assembly a budget to be supported by per capita. They also will submit an analysis of income supporting the budget and will recommend a per capita rate. The analysis will include anticipated receipts from per capita, an itemized estimate of all revenues anticipated from other sources, and the type and amount of funds on hand.
        2. A Joint Budget Table will be convened on the call of either COGA or the Presbyterian Mission Agency Board to make recommendations on unresolved matters.
     2. Provision for a Joint Budget Table
        1. The Joint Budget Table, consisting of equal representation from the Presbyterian Mission Agency Board and the Committee on the Office of the General Assembly (COGA), will consider unresolved matters related to the per capita budgets and will recommend resolution to their respective bodies.
        2. When COGA and the Presbyterian Mission Agency Board approve the budget and the per capita rate as recommended by the Joint Budget Table, COGA and the Presbyterian Mission Agency Board will submit jointly the budget and apportionment rate to the General Assembly. If agreement is not reached on particular issues, the report to the General Assembly will articulate the respective position of the two bodies.
        3. When necessary, the Joint Budget Table may recommend revisions to the total approved per capita budget. Revisions must be approved by both bodies.
        4. Any revisions increasing the total budget funded by the per capita will be recommended by the Joint Budget Table to COGA and the Presbyterian Mission Agency Board for approval. This increase cannot exceed three (3) percent of the total budget.