

Guideline: General Business Practice

1. Check-writing

Presbytery's budgeted expenditures shall be paid by check and supported by vouchers, which authorize the payment. The only exception to the voucher authorization will be for the disbursement of budgeted mission funds and designated mission receipts.

- Council shall determine who shall be authorized to sign vouchers. The Executive Presbyter, Stated Clerk and someone appointed by Council shall be the check signers.
- Council needs to approve budget changes and adjustments
- No committee, task force or administrative unit and no Presbytery controlled mission unit shall expend more money than is provided for it in the approved budget, except by action of the Council.

2. Financial Statements

The Treasurer working with the Financial Administrator shall submit to Presbytery (either orally or written) at each stated Presbytery meeting a full statement/report of income and expenses as compared to budget for that period. Also an annual report will be submitted to Presbytery each year. A copy of this report will be made available to the Synod of Alaska Northwest upon request.

3. Investments

Available cash balances above current cash flow needs may be invested as outlined in policies of the MMM.

4. Composing the Unified Budget

- F&CA will have composed a Unified budget for presentation to Council and the Presbytery for the September Presbytery meeting. This budget will state the "per capita" for the next fiscal year.
- F&CA will solicit from committees, task groups and other constituents of the Presbytery to create the unified budget.
- F&CA will gather information from the Mission Task force, and congregations, F&CA will also consider Covenant agreements, (Tall Timber), emerging mission needs, and Congregational Development (NCD)

5. Mission Sub-Committee Responsibilities for Budgeting

The Mission Task Force will send a mission inquiry to the churches and find the missions that they are interested in supporting and they will then compile a budget based on the information they have received from the churches. The budget will include missions and the levels of support indicated by the churches. This information will go to F&CA to be included in a "Unified Budget" that will presented to Presbytery. Each line item of the mission budget will need to be approved by Presbytery to be included in the mission budget. Support to the Presbytery mission budget can be done through:

- Unified mission giving, which supports the mission budget adopted by Presbytery.

- Directed mission giving which supports specific missions within the adopted Presbytery mission budget
- Extra Commitment mission giving is in addition to the amounts already in the mission budget of Presbytery.