

PART III

THE PRESBYTERIES

A. The presbyteries, with their bounds (arranged alphabetically) shall be:

California North	That portion of the State of California north of the northern boundaries of San Luis Obispo, Kern, and San Bernardino counties, Nevada
California South	That portion of the State of California south of the northern boundaries of San Luis Obispo, Kern, and San Bernardino counties, Arizona, Hawaii
Delmarva	Delaware, Maryland, Virginia
Eastern Pennsylvania	Eastern Pennsylvania (that portion of the State of Pennsylvania east of the eastern boundaries of McKean, Cameron, Clearfield, Blair, and Bedford counties)
Florida	Florida and Grand Cayman Island
Great Lakes	Michigan, Wisconsin, Northern Illinois (north of 41st parallel), Northern Indiana (north of 41st parallel)
Great Plains	North Dakota, South Dakota, Minnesota, Nebraska
Midwest	Southern Illinois (south of 41st parallel), Southern Indiana (south of 41st parallel), Missouri, Iowa
New Jersey	New Jersey
New York	New York State
Northeast	Connecticut, Rhode Island, Massachusetts, Vermont, Maine, New Hampshire, Maritime Provinces (Canada)
Northwest	Alaska, Washington, Oregon, Montana, Idaho, Alberta and British Columbia (Canada)

Ohio Valley	Western Pennsylvania (that portion of the State of Pennsylvania west of the eastern boundaries of McKean, Cameron, Clearfield, Blair, and Bedford counties), Kentucky, West Virginia, Ohio
Rocky Mountains	Colorado, New Mexico, Utah, Wyoming
Southeast	North Carolina, South Carolina, Georgia (except Dade County, Georgia)
Southwest	Kansas, Oklahoma, Texas
Tennessee Valley	Arkansas, Louisiana, Tennessee, Alabama, Mississippi, Dade County, Georgia
Saharanpur	India

B. The Saharanpur Presbytery of India is urged to constitute itself a separate national denomination when the conditions in the Presbytery permit and is assured of the desire of the merged church to establish immediately a strong fraternal relationship between the merged church and the newly constituted church in India.

PART IV

AGENCIES

- A. The agencies which the General Assembly may from time to time erect shall, together with their functions and membership structure, be specified in the Assembly's Standing Rules.
- B. Members of the agencies elected by the uniting General Assembly, and thereafter, shall be members of the Church, in good standing.
- C. National missions missionaries, pastors, and executives shall be members of the Church, in good standing.

Foreign missionaries appointed in the future shall be members of the Church or of a Reformed denomination with which the Church is in fraternal relationship, in good standing.

- D. Since the General Assembly is responsible for the conduct of the work which the whole Church does unitedly, the powers and activities that it has delegated to the agencies under its jurisdiction shall always be subject to its review. It shall not delegate any of its general powers beyond its own recall so as to cease to be fully responsible for the spiritual oversight of the entire denomination.
- E. There shall be three kinds of agencies of the General Assembly.

1. Standing - committees, boards, institutions, and commissions, whose members or governing bodies are elected by the General Assembly in three classes of equal number. Their names and functions are:

a. Administrative Committee

- (1) Present to each general assembly a report on the assembly's financial condition and a proposed budget for the coming year.
- (2) Coordinate and present to the churches the budgets of the general assembly and its agencies as a guide for their giving.
- (3) Review the job description and the performance of the Stated Clerk at the end of the term.
- (4) Function between the assemblies to assist in carrying out the actions of the assembly not specifically assigned to other agencies, committees or officers.
- (5) Present the denomination as a whole to the general public. It shall not have authority, however, to speak for the church on any matters which have not been approved by the general Assembly or its agencies, nor shall it institute any actions and/or programs in the name of the general assembly which have not been specifically called for in the minutes of the general assembly.

(6) Recommend to the assembly a date and place for the next assembly, and be responsible for arrangements for that assembly.

(7) Report to the next general assembly.

Membership - 6. Moderator and stated clerk of current General Assembly; next past moderator of the General Assembly; three ministers or ruling elders, elected by the General Assembly, in three classes, none to succeed himself after a full term.

b. Chaplains' Committee

(1) Advise ministers and licentiates with respect to service as chaplains in the U.S. Army, Navy, and Air Force, and the Civil Air Patrol.

(2) Coordinate endorsing procedures between the services and presbyteries and general assembly.

(3) Represent the Church, in chaplaincy matters, with the services' administrative offices.

(4) Assist the Church's active and reserve chaplains where needed.

(5) Disseminate information on chaplaincy matters throughout the Church.

Membership - 6. Ministers only.

c. Committee on Christian Education

Be responsible for the denominational work in Christian education, organized in two departments, one for publication and educational services and one for Christian training.

Membership - 18. Ministers and ruling elders; at least nine ministers, at least six ruling elders.

d. Covenant College

Provide general education at the college level for the benefit of the Church and the Christian community at large, in accordance with the standards of the Church, through trustees elected by its general assembly.

Membership - 24. At least eight ministers and at least eight ruling elders.

e. Covenant Theological Seminary

Provide post-college training that is in accordance with the standards of the Church, for the ministry of the Word, through trustees elected by the general assembly.

Membership - 24. At least 12 ministers and at least 10 ruling elders.

f. Committee on Diaconal Ministries

Serve as the arm of the denomination in enabling the diaconates to extend their ministries nationwide and worldwide.

Membership - 12. Three ministers, three ruling elders, six deacons.

g. Reformed Presbyterian Foundation

Serve the Church primarily in the area of planned (deferred) giving by the obtaining, administering, and disbursing of funds for the benefit of the congregations, and the denomination and its agencies.

Membership - 11. Six elected by General Assembly; the chief administrative officer (or another appointed by him) of the following agencies: Committee on Christian Education, Covenant College, Covenant Theological Seminary, Committee on National Presbyterian Missions and Church Extension, and Committee on World Presbyterian Missions.

h. Committee on Interchurch Relations

Seek and advance a biblical relationship between the denomination and other churches and ecclesiastical bodies.

Membership - 9. Ministers and ruling elders, at least six of whom are ministers.

i. Advisory Committee for Judicial Procedures

(1) Upon request, to advise any of the courts of the church as to procedures related to judicial matters.

(2) Review, prior to consideration by each general assembly, all complaints and appeals to determine that they are in proper form.

Membership - 3. Ministers and/or ruling elders.

j. Committee on Ministerial Training

Assist the churches in seeking out young men for the ministry, and in administering a scholarship program, including the Lamb Fund.

Membership - 9. Six ministers and three ruling elders.

k. Committee on National Presbyterian Missions and Church Extension

Serve as the arm of the denomination in its corporate task of proclaiming the gospel and establishing churches at home.

Membership - 18. Ministers and ruling elders; at least nine ministers, at least six ruling elders.

l. Nominating Committee

Recommend to each assembly a list of nominees for election by the general assembly to fill the vacancies in the agencies of the assembly.

Membership - one appointed by each presbytery. Ministers and/or ruling elders.

m. Committee on Pensions and Insurance

Administer pension, insurance, and hospitalization coverage for the ministers and full-time employees of the denomination, its agencies, its churches, and associated organizations.

Membership - 9. At least three ministers and at least three ruling elders.

n. Trustees of the General Assembly

Serve as the corporate representatives of the denomination, and receive, hold, and administer assets of the denomination which are in the name of the denomination or its trustees.

Membership - 9. At least three ministers and at least three ruling elders.

o. Committee on World Presbyterian Missions

Serve as the arm of the denomination in its corporate task of proclaiming the gospel and establishing churches abroad.

Membership - 18. Ministers and ruling elders; at least nine ministers and at least six ruling elders.

2. Special - committees and commissions that are appointed by a general assembly to serve for a special purpose following the general assembly but for a limited period of time.

3. Temporary - those committees that serve only during a general assembly.

F. In the uniting and reconstituting of the agencies of the General Assembly the following procedure shall be observed (these procedures shall supersede the Standing Rules for the first united General Assembly):

1. Continuity

- a. The united agency shall elect its own officers at its first meeting. Prior to the meeting the chairmen of the respective merged agencies shall appoint two members of their agencies to serve as a joint nominating committee which shall present one nominee for each office; additional nominations may be made from the floor.
- b. The first meeting of each united agency shall be called and convened by the chairmen of the merged agencies, serving as co-conveners. They shall also serve as co-chairmen pro tem until a successor has been elected. A docket for the meeting shall be prepared jointly by the General Secretaries of the merged agencies, if there be such, in consultation with the respective chairmen; if there be no General Secretary the docket shall be prepared jointly by the chairmen.
- c. The employed administrative personnel of the agencies shall be retained and continued in their respective offices until the agencies have been united and reconstituted.
- d. The records of each of the merged agencies shall be preserved by the united agency. It shall begin a new record book and shall record in the minutes of its first meeting its membership by classes and a summary of the scope of its current work, together with other information necessary to maintain the continuity of the merged agencies.
- e. Existing corporation charters shall be maintained, and where there are two existing for the same sphere of activity, the united and reconstituted agency shall determine, with the advice of legal counsel, under which charter the agency shall operate and how the charter shall be amended. The charter of the other corporation shall be retained as dormant. The members and officers of the agencies shall automatically be members and officers of the dormant corporation also.

2. Membership of Standing agencies

- a. All elected members shall serve out the full terms to which they were elected.
- b. Neither General Synod nor General Assembly shall elect a new class for its agencies in the final meeting prior to merger. The first merged Assembly shall elect these classes consisting of the agreed number specified for each agency in the Plan of Union. The same procedure shall be followed in succeeding years.

- c. In the case of agencies that have counterparts in each of the uniting churches the agencies to be merged may present names for nomination not to exceed one half of the class to be elected by the first General Assembly.
- d. In the case of agencies for which there is no counterpart in the other church each such agency shall list publicly its (board) membership; it may present as many names for nomination as it cares to make for the class to be elected at the first General Assembly.
- e. Agencies that present names for nomination shall forward them to the Stated Clerk of their General Synod or General Assembly by the first day of the Synod/Assembly preceding merger.
- f. Agencies may present one nominee for each vacancy in its membership.
- g. Further nominations may be made from the floor.

3. Membership of Special and Temporary Committees

If there are to be elections to such committees, one more than the number to be elected shall be nominated by a nominating committee. Such committee shall consist of the co-moderators, co-stated clerks, and two others appointed by them.

- 4. The fiscal year of the agencies of the General Assembly shall coincide, insofar as possible, with the December 31 fiscal year of the denomination.
- 5. The agencies for Christian education, foreign missions, and national missions shall consult as to where the offices of these agencies should be located, and make recommendations to the first united General Assembly, if possible.

G. The de facto situation with regard to Westminster Theological Seminary, Covenant Theological Seminary, and Covenant College:

The uniting churches recognize that Westminster Theological Seminary, although independent of ecclesiastical control, has served the interests of the Orthodox Presbyterian Church since 1936 and that Covenant Theological Seminary was established as the seminary of the Evangelical Presbyterian Church and is now the seminary of the Reformed Presbyterian Church, Evangelical Synod.

The uniting churches commend these institutions to their congregations for continued prayers and financial support. In uniting, the Orthodox Presbyterian Church and the Reformed Presbyterian Church, Evangelical Synod accept the de facto situation that Covenant Seminary, as the seminary of one of the uniting churches, will of necessity be an integral part of the united Church, that Westminster Seminary will continue its independent status, and that both institutions will now serve a broader constituency in the united Church as well as continuing to serve other ecclesiastical bodies and religious organizations. Covenant College is subject to the Synod of the Reformed Presbyterian Church,

Evangelical Synod and therefore as an institution of one of the uniting churches will be an institution of the united Church. In recognizing this, the uniting churches also are aware of the fact that it is the opinion of many in the Orthodox Presbyterian Church that it is not proper for the institutional church to engage in educational activity in the area of liberal arts and sciences, and that it is the prevailing opinion of the Reformed Presbyterian Church, Evangelical Synod that it is proper for the institutional church to serve its families in educational activity in the area of liberal arts and sciences taught from the perspective of general and special revelation by means of a college operated by a board of directors elected by the Synod. It is recognized that the support of the aforesaid institutions and other particular agencies is a matter of individual conscience and that it is not the prerogative of the general assembly to demand such support.

H. Support of the benevolence agencies

Funds for the benevolence agencies of the church shall be handled, initially, in the following manner:

1. The benevolence agencies of each denomination shall inform the constituting general assembly of the budgets currently in force.
2. The general assembly shall inform the congregations of the advisability of their adopting benevolence budgets for the agencies.
3. The general assembly shall inform the congregations of the agency budgets and suggest a percentile division of the congregational budgets for the agencies.
4. Until the agencies are merged undesignated contributions shall be sent to the general assembly treasurer and such contributions from former Orthodox Presbyterian congregations shall be divided among the former Orthodox Presbyterian Christian Education, Foreign Missions, and Home Missions Committees in accordance with the relation of their respective budgets to the sum of their budgets.
5. The Administrative Committee shall consider the matter of denominational giving and recommend to the next general assembly a suggested guide for giving.

PART V

INTERCHURCH RELATIONSHIPS

A. Until the second general assembly of the merged church, that church shall continue the fraternal relationships with other ecclesiastical bodies that existed with either or both of the merging churches (if that is acceptable to the third parties), namely:

1. The Christian Reformed Church
2. The Reformed Presbyterian Church of North America
3. The Reformed Church in the U.S. (Eureka Classis)
4. The Presbyterian Church of Korea (Hop Dong)
5. The Presbyterian Church of Korea (Kosin)
6. The Reformed Church in Japan
7. The Japan Christian Presbyterian Church
8. The National Presbyterian Church of Chile
9. The National Presbyterian Church of Peru
10. The Free Church of Scotland
11. The Reformed Churches in Australia
12. The Reformed Churches of New Zealand

The second general assembly of the merged church shall, after recommendation by the Committee on Interchurch Relations, determine which of these relationships it wishes to continue.

B. The merged church shall continue the relationship of the Orthodox Presbyterian Church to the Reformed Ecumenical Synod until the meeting of the Reformed Ecumenical Synod in 1976. The first Assembly of the merged church subsequent to that meeting shall determine if this relationship is to be continued.

PART VI

PROCEDURES TO ACCOMPLISH UNION

1. Approval of the Plan of Union shall follow the constitutional provisions of the respective forms of government for the amendment of the respective doctrinal standards and therefore shall be by a two-thirds majority of those voting at two successive General Synods and General Assemblies of the respective churches, and by two thirds of their presbyteries in the intervening year. Approval by a presbytery shall be by simple majority of those present.
2. The General Synods, General Assemblies, and Presbyteries shall vote "Yes" or "No" on the following question:

Shall the Orthodox Presbyterian Church and the Reformed Presbyterian Church, Evangelical Synod be united to form the _____ Church on the basis of the Plan of Union submitted herewith?

3. If the Plan of Union is approved by the 1974 General Assembly of the Orthodox Presbyterian Church and the 1974 General Synod of the Reformed Presbyterian Church, Evangelical Synod these bodies shall each determine to meet in 1975 in nearby locations and on dates that will allow each to take final recess at the same time for the purpose of meeting in uniting assembly. Upon final approval of the union by each body, and when the business of each has been completed, they shall determine "to recess to meet with (name of the corresponding body) at (place) at (time) for the purpose of completing the union of the Reformed Presbyterian Church, Evangelical Synod and the Orthodox Presbyterian Church."
4. The date of the uniting assembly shall be May 20, 1975.
5. The commissioners to the respective General Synod and General Assembly in 1975 shall be the authorized commissioners of the uniting General Assembly. When they have convened they shall:
 - a. Constitute themselves as one body, to be known as the General Assembly of the _____ Church.
 - b. Adopt the following:

SOLEMN COVENANT
AND DECLARATION OF UNION

This General Assembly declares that the Reformed Presbyterian Church, Evangelical Synod and the Orthodox Presbyterian Church, having adopted the Plan of Union in good faith and in accordance with their respective constitutions, have by this action signified that they, each with the other, do enter into solemn covenant to labor in one fellowship under God and in accordance with His Word and the subordinate standards, to which common commitment has been made; and this General Assembly does further declare these churches now to be fully united, in accordance with the Plan of Union, as the _____ Church.

- c. Declare itself to be the legal successor to the General Synod and General Assembly of the uniting churches, and the committees, boards, and other agencies of the uniting churches to be agencies of the _____ Church and to continue to function as such until duly reconstituted.
 - d. Conduct such other business as may be appropriate.
6. The business of the uniting General Assembly shall be ordered according to the Form of Government and Book of Discipline adopted in this Plan of Union and according to Standing Rules adopted by the Joint Committee on Church Union of the two churches, except as specified elsewhere in this Plan of Union.
 7. The moderators and clerks of the respective General Synod and General Assembly immediately preceding the uniting General Assembly shall serve as co-moderators and co-clerks of that Assembly.
 8. Arrangements for the uniting General Assembly shall be made by the Joint Committee on A Plan of Union.
 9. Any special committees serving their respective General Synod or General Assembly shall be continued into the merged church and shall continue to serve at the pleasure of the uniting General Assembly.
 10. Temporary committees shall be appointed to serve the uniting General Assembly in accordance with the Standing Rules.

PART VII

SPECIAL PROVISIONS

It is clearly understood that the rights specified below are agreed upon in good faith as an integral part of the Plan of Union for the Orthodox Presbyterian Church and the Reformed Presbyterian Church, Evangelical Synod, and are irrevocable:

A. Congregations

1. Congregations of the uniting churches at the time of the merger shall be part of the merged church. However, a congregation may at a constitutionally called and conducted meeting of the congregation, determine not to remain in the merged church.
 - a. It is recommended that if such a meeting is called, the question to be voted on shall be:

Shall this congregation withdraw from the merger of the Orthodox Presbyterian Church and the Reformed Presbyterian Church, Evangelical Synod?
 - b. It is recommended that, if a congregation meets to consider withdrawal, it extend an invitation to the presbytery of which the congregation has been a part to send a representative to the congregational meeting, and give him the privilege of the floor subject to all the rules of parliamentary procedure.
 - c. Such a congregation shall be assured that no presbytery or any representative of a presbytery shall have any right to interfere in any way with the meeting or the voting.
2. As elsewhere provided in the Plan of Union it is here reaffirmed that neither the denomination to which the congregation belonged prior to the merger, nor the denomination which results from the merger, shall have any claim upon the property or properties owned by a congregation that withdraws from the merger except as provided by some legal debtor obligation that the congregation had at the time of the merger.
3. A congregation that does not enter the merged church shall have the right to maintain whatever name it had before the merger. It is recommended, however, that churches that enter the merged church will conform their names to that of the merged church as soon as possible after the merger becomes final.
4. A person who is a member of a congregation that enters the merged church but who himself leaves the membership of the congregation, shall have no rights in the property of the congregation.
5. A person who is a member of a congregation that withdraws from the merged church but who himself leaves the membership of that congregation in order to be a member of the merged church shall have no rights in the property of the congregation.

6. A congregation that withdraws from the merged church shall have no rights to property of either the denomination of which it was a part before merger or the merged church.

B. Pastoral relationships

1. A congregation that enters the merged church, but whose pastor does not do so shall have the right to such a pastor's services for a period of five years after the merger has been concluded, provided that he is willing to submit to the presbytery with respect to his doctrine or life. Such a minister shall be regarded as pastor in situ and serve as moderator of the session.
2. A congregation that withdraws from the merged church, but whose pastor does not do so, may continue to have his pastoral services so long as the conditions of his work conform to the requirements of the Form of Government, Chapter XIX regarding ministers "laboring in other churches."
3. If a minister who did not enter the merged church at the same time as the congregation of which he was then the pastor, but who has continued to serve the congregation in a pastoral capacity, desires, during that time, to enter the ministry of the merged church, the presbytery shall follow the provisions of the Form of Government for the reception of ministers.

C. Pension Rights

1. The merger shall in no way change, annul, or violate any of the vesting rights of any participant as provided in the respective pension plans of the merging churches.
2. In addition to those rights, however, it is agreed that
 - a. A participant in either plan who does not enter the merged church but who continues to provide pastoral services to a congregation that entered the merged church shall be continued as a participant in that plan so long as he continues in that pastoral relationship.
 - b. A participant in either plan who enters the merged church, and who continues to provide pastoral services to a congregation that does not enter the merged church, shall be continued as a participant in, and according to the provisions of, the plan in which he has been enrolled.
 - c. The rights of a participant in either pension plan who does not enter, or withdraws from, the merged church, shall be governed by the provisions of that plan in which he has been enrolled.
3. It being understood that the merger will require, in due time, a revision of the pension and insurance plans of either or both of the merging churches, it shall be further understood that such revision shall not reduce the equity or vested rights of any participant.
4. Cases of employment change until the separate pension plans of the two churches are changed or replaced so as to provide one plan for the merged church

- a. If a person who is a participant in one plan begins to serve an employer that was previously contributing to the other plan, the participant shall remain in the plan in which he had been a participant, and the employer shall contribute to it for him in the manner provided in that plan.
 - b. If a person who was not previously in either plan begins to serve an employer that had previously contributed to one of the plans, and if the person wishes to participate in a pension plan, he shall be enrolled in the plan to which the employer had contributed previously.
 - c. In cases in which neither the employee nor employer in the merged church have participated in either plan, the employee shall have the right to select the plan of his preference.
5. The Committee on Pensions and Insurance shall present to the second General Assembly of the merged church recommendations for the revision of one or both existing plans, or an entirely new plan, to serve as the one pension plan of the merged church. After the General Assembly adopts such a plan all future new participants shall be enrolled in that plan.

(NOTE: Although this PART VII was submitted to each member of the Joint OP/RP Committee it has not been considered at a full meeting of the Committee. A full meeting of the Committee did, however, by prior action direct that it be included in this document.)

APPENDIX
(not a part of the Plan of Union)

PROCEDURE FOR THE MERGER OF PRESBYTERIES

In the event of union of the two churches, the Joint Committee will recommend to the first united General Assembly that it adopt the following procedure for the merging of the presbyteries:

1. The merged General Assembly shall appoint a specific presbyter to serve as convener for each of the new presbyteries.
2. The Orthodox Presbyterian and Reformed Presbyterian presbyteries existing at the time of the merger shall meet separately by the September 15th following the merger in order to make the proper disposition of their records, assets, and legal matters, and, where necessary, to be dissolved.
3. The new, merged, presbyteries shall meet and organize by the October 15th following the merger.
 - a. Continuity
 - 1) Presbyteries that are formed by merging an entire presbytery with less than an entire presbytery
 - a) The formerly entire presbytery shall be the continuing presbytery.
 - b) The officers of the formerly entire presbytery shall continue in office until the expiration of their terms.
 - c) The records of the formerly entire presbytery shall be the official records of the united presbytery; however, if it so requests, it shall be permitted to make copies, for its records, of the records of the presbytery from which the partial presbytery came.
 - d) The original records of a presbytery that has been divided by the Plan of Union shall be preserved with the records of the General Assembly.
 - 2) Presbyteries that are formed by merging entire presbyteries of each denomination
 - a) The united presbytery shall be the successor to all the presbyteries that compose the united presbytery.
 - b) The officers of each of the merged presbyteries shall serve until the end of the denominational fiscal year - moderators shall preside in turn at the meetings, stated clerks shall serve jointly, and assistant clerks may be allowed to resign if the presbytery judges that the services of the stated clerks serving jointly would be sufficient.
 - c) The records of each of the merged presbyteries shall be preserved by the united presbytery. It shall begin a new record book and shall record in the minutes of its first meeting the bounds of the presbytery, its composition (churches, ministers), its licentiates and

those under its care, its committees, and other information necessary to maintain the continuity of each of the merged presbyteries.

b. Committees

Committees of the merging presbyteries shall be continued until the end of the denominational fiscal year. Committees that have counterparts in the merging presbyteries shall become one committee, retaining all the members until the end of the denominational fiscal year; the presbytery shall determine the future composition of such committees. Committees that have no counterpart in the other merging presbytery shall continue to serve through the following fiscal year unless their tasks have been completed; at the end of that time the presbytery shall determine the future of the committee.

c. Appointees

Persons serving by appointment of the presbytery in capacities other than committee membership shall serve until the end of the denominational fiscal year, at which time the presbytery shall review the appointments.

d. Meetings

The first meeting of the merged presbytery shall set the time and place of its next meeting, which shall be not more than two months after the first meeting.

e. By-laws

By-laws shall be adopted at the second meeting of the merged presbytery, the proposed by-laws having been submitted to the sessions and ministers of the presbytery not less than two weeks prior to the meeting. The by-laws shall include provision for stated and special meetings of the presbytery.

4. Immediately after organizing, each presbytery shall report to the Stated Clerk of the General Assembly the date of organization, officers, roll of churches and number of members, roll of ministers, and the dates of stated meetings.
5. The existing and merged presbyteries shall obtain legal counsel for the termination or merging of presbyteries, as the case may be, as determined by the first general assembly of the merged church.
6. The fiscal year of the presbyteries shall coincide, insofar as possible, with the December 31 fiscal year of the denomination.
7. Records

The official records of the merging presbyteries shall be preserved by the united presbytery. In the case of a presbytery being divided by the terms of the merger, a copy of the records of the presbytery shall be provided for the permanent record of each of the united presbyteries to which parts of an original presbytery have been assigned.