

Presbytery. The budget presented by an NCD Administrative Commission must be consistent with the financial plan approved by Presbytery, Synod and GA in their original request for funding.

- d) If variation from the original financial plan should be necessary, such changes will be presented for approval by the participating governing bodies.
 - e) Requests for any disbursement of funds by Presbytery financial officers will be consistent with the administrative commission and Planning and Visioning Team approved budget.
 - f) NCD Administrative Commissions may make necessary shifts within line items of their budgets. Should budgeted receipts fall more than ten percent below approved budget projections, further expenditures will require specific prior approval by the particular NCD Administrative Commission and be reported by them to the Planning and Visioning Team.
4. Funds from the sale of capital assets shall ordinarily be regarded as continuing capital assets.
 5. The books of presbytery are closed for income and disbursements for the preceding year, on January 31.

P&V-1.6 NON-BUDGETED FUNDS IN RESERVE ACCOUNTS

Only non-budgeted funds in established reserve accounts may be continued from year to year.