

SEVENTH-DAY ADVENTIST[®]

CHURCH MANUAL



20TH EDITION
REVISED 2022

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property of the church and are to be surrendered to the newly elected clerk at the expiration of the term of office of the previous clerk, or to the church at any time during the term on request of the pastor or elders. Church records, within the privacy limitations of local law, are subject to review by the next higher organization. (See p. 61.)

Treasurer

Because of the important functions of the treasurer, it is wise to choose one who can be elected to a new term of office to provide continuity in record keeping and reporting. Large churches may elect assistant treasurers as needed.

The treasurer can greatly encourage faithfulness in the returning of tithe and deepen the spirit of liberality on the part of the members. A word of counsel given in the spirit of the Master will help members to render faithfully to God His own in tithes and offerings, even in a time of financial stringency.

Treasurer the Custodian of All Funds—The treasurer is the custodian of all church funds. These include (1) conference funds, (2) local church funds, and (3) funds belonging to auxiliary organizations of the local church.

All funds (conference, local church, and local church auxiliary) are deposited by the treasurer in a bank or financial institution account in the name of the church, unless the local conference authorizes another system.

Surplus church funds may be deposited in savings accounts upon authorization of the board. Where large balances are carried for building or special projects, the board may authorize separate bank accounts. Such accounts, however, shall be operated by the treasurer and reported to the church along with all other church funds.

All church bank accounts are exclusively for church funds and are never to be combined with any personal account or funds.

Conference Funds—Conference funds, which include tithe, all regular mission funds, and all funds for special conference projects and institutions, are trust funds. At the close of each month, or more often if requested by the conference, the treasurer shall send to the conference treasurer the entire amount of conference funds received during that period of time. The church may not borrow, use, or withhold such conference funds for any purpose.

Sabbath School Funds—All Sabbath School offerings are to be passed over weekly to the treasurer by the Sabbath School secretary-treasurer, the

treasurer keeping a careful record of all such offerings. These mission funds are transmitted to the conference office as outlined in the previous paragraph. Sabbath School expense funds are held in trust, subject to the orders of the Sabbath School council (See pp. 103-104.), to meet the routine expenses of the Sabbath School.

Local Church Funds—Local church funds include church expense, building and repair funds, and the fund for the poor and needy. These funds belong to the local church and are disbursed by the treasurer only by authorization of the board or business meeting. However, the treasurer shall pay from the expense funds all bills for local expense that have been authorized by the board.

Funds of Auxiliary Organizations—Auxiliary organization funds include such funds as church outreach programs, family life, Adventist Youth Ministries, Adventist Community Services or Dorcas Society, Sabbath School expense, and that portion of the health ministries funds belonging to the church, and may include church school funds. All money received by and for these organizations is turned over promptly to the church treasurer by the secretary of the organization, the deacons, or whoever has received the funds. These funds belong to the auxiliary organizations of the church. They may be disbursed only by order of the auxiliary organization to which they belong.

The treasurer shall give receipts for all funds received. On receiving money from the treasurer, the secretary of the auxiliary organization shall give a proper receipt to the treasurer.

Safeguarding the Purpose of Funds—When an offering is taken for worldwide missions or for any general or local enterprise, all money placed in the offering plate (unless otherwise indicated by the donor) shall be counted as part of that particular offering. All offerings and gifts contributed by individuals for a specific fund or purpose must be used for that purpose. Neither the treasurer nor the board has the authority to divert any funds from the objective for which they were given.

The funds of auxiliary organizations, often donations given for specific purposes, are raised for that special part of the church's work for which the auxiliary organization is established. Such funds are held in trust by the treasurer, and they too may not be borrowed or in any way diverted by the treasurer or the board from the objective for which they were raised.

When an auxiliary organization is discontinued, the church in a regular business meeting may take action indicating the disposition of any balance of funds in the account of the organization.

Money for Personal Literature Orders—Money for personal orders of literature, books, pamphlets, magazines, and subscriptions for periodicals is cared for by the treasurer in areas where a local Adventist Book Center does not exist. (See Notes, #7, p. 180.)

Proper Method for Payment of Money by Members—The treasurer should urge that all money paid in by members, other than the regular church collection, be placed in tithe and offering envelopes, unless an alternative method approved by the conference, such as electronic payments, has been implemented. Members should list the various items and amounts on the envelope as indicated and to make sure that the money enclosed equals the total shown. They should also sign their names and give their addresses, and place the envelopes in the offering plate or hand them to the treasurer, who should preserve the envelopes to serve as vouchers until all accounts are checked by the conference auditor.

Members who return their tithes and offerings by check or postal notes should, where legally possible, make such checks or notes payable to the church, rather than to any individual.

Receipts to Members—Receipts should be issued promptly for all money received from members, no matter how small the amount, and a strict account of all receipts and payments should be kept by the treasurer. All general offerings not in envelopes should be counted by the treasurer in the presence of another officer, preferably a deacon or deaconess, and a receipt given to such officer.

Proper Method of Remitting Funds to the Conference—In sending remittances to the conference treasurer, all checks, bank drafts, or money orders should be made payable to the organization wherever legally possible and not to any individual. A copy of the treasurer's records for the period should be enclosed with the remittance. Remittance blanks are furnished by the conference. (See pp. 142-143.)

Preservation of Financial Documents—Financial documents, vouchers, or receipted bills should be secured for all funds received and disbursed in accordance with the system authorized by the local conference.

Books Should Be Audited—The conference treasurer, or other individual appointed by the conference executive committee, audits the church financial records, usually each year.

The treasurer's books and other financial records relating to the work of the treasurer, the church school treasurer, and the treasurer of any other organization may be called for and inspected at any time by the conference auditor or by the pastor, district leader, first elder, or by any others authorized by the church board, but should not be made available to unauthorized persons. (See p. 147.)

Reports of all funds received and disbursed should be presented at the regular business meetings of the church. A copy of these reports should be given to the leading officers.

When the number of individuals returning tithe in the church is reported, the spouse and minor children who are non-wage earners but members of the church should be counted in this group, in addition to the wage earner of the family.

Relations With Members Confidential—The treasurer should always remember that relations with individual members are strictly confidential. The treasurer should never comment on the tithe returned by any member or on the income or anything concerning it, except to those who share the responsibility of the work. Great harm may be caused by failure to observe this rule.

Interest Coordinator

An interest coordinator should be elected to make sure that interests developed through the church's missionary outreach are cared for promptly. This person is a member of the board and the personal ministries council and works directly with the pastor and chairperson of that council.

Duties of this office include:

1. Keeping an organized list of all interests received by the church.
2. Assisting the pastor and chairperson of the personal ministries council in enlisting and recruiting qualified members for follow-up service.
3. Presenting to the board a monthly report on the number of interests received and followed up. When an interest is sufficiently developed, it should be shared with the pastor.

Finance

The biblical plan for the support of the work of God is by the tithes and offerings of His people. The Lord says, “Bring all the tithes into the storehouse, that there may be food in My house” (Mal. 3:10). The Church has followed this plan from its earliest days.

“The system of tithes and offerings was intended to impress the minds of men with a great truth—that God is the source of every blessing to His creatures, and that to Him man’s gratitude is due for the good gifts of His providence.”—PP 525.

“Tithes and offerings for God are an acknowledgment of His claim on us by creation, and they are also an acknowledgment of His claim by redemption. Because all our power is derived from Christ, these offerings are to flow from us to God. They are to keep ever before us the claim of redemption, the greatest of all claims, and the one that involves every other.”—6T 479.

“The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work.”—9T 249.

“He has given His people a plan for raising sums sufficient to make the enterprise self-sustaining. God’s plan in the tithing system is beautiful in its simplicity and equality. All may take hold of it in faith and courage, for it is divine in its origin. In it are combined simplicity and utility. . . . Every man, woman, and youth may become a treasurer for the Lord and may be an agent to meet the demands upon the treasury. Says the apostle: ‘Let every one of you lay by him in store, as God hath prospered him.’ ”—3T 388, 389.

“God has made the proclamation of the gospel dependent upon the labors and the gifts of His people. Voluntary offerings and the tithe constitute the revenue of the Lord’s work. Of the means entrusted to man, God claims a certain portion—the tenth. He leaves all free to say whether or not they will give more than this.”—AA 74.

“God has given special direction as to the use of the tithe. He does not design that His work shall be crippled for want of means. . . . The portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified. Let none feel at liberty to retain their tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord’s work.”—9T 247.

Stewardship

Christians are God's stewards, entrusted with His goods and, as His partners, responsible to manage them in harmony with His guidelines and principles. The divine counsel is that as His stewards, we are to "be found faithful" (1 Cor. 4:2). Though the question of stewardship covers many aspects of Christian life and experience, without doubt the stewardship of our means is vitally important. It concerns the entire Church family and involves our recognition of the sovereignty of God, His ownership of all things, and the bestowal of His grace upon our hearts.

While this aspect of Christian stewardship concerns our material possessions, it nevertheless reacts upon our Christian experience. The Lord requires certain things of us, in order that He may do certain things for us. Our yielding obedience to what our heavenly Father requires places this phase of stewardship upon a high spiritual plane. He does not arbitrarily demand either that we serve Him or that we recognize Him with our gifts. But He has so arranged that when we work in harmony with Him in these things there will flow to our own hearts great spiritual blessings.

"God desires all His stewards to be exact in following divine arrangements. They are not to offset the Lord's plans by performing some deed of charity or giving some gift or some offering when or how they, the human agents, shall see fit. It is a very poor policy for men to seek to improve on God's plan, and invent a makeshift, averaging up their good impulses on this and that occasion, and offsetting them against God's requirements. God calls upon all to give their influence to His own arrangement."—9T 248.

Tithe

In recognition of the biblical plan and the solemn privilege and responsibility that rest upon members as children of God and members of His body, the Church, all are encouraged to faithfully return a tithe, one tenth of their increase or personal income, into the denomination's treasury.

Tithe shall not be used in any way by the local church, but held in trust and remitted to the conference treasurer. Thus tithe from all the churches flows into the conference treasury, and percentages are forwarded to the next-higher level in accordance with General Conference and division working policies to meet the expenses of conducting the work of God in their respective spheres of responsibility and activity.

These policies have been developed for the gathering and disbursing of funds in all the world and for the conducting of the business affairs of the

cause. The financial and business aspects of the work are of great importance. They cannot be separated from the proclamation of the message of salvation. They are indeed an integral part of it.

Systematic Benevolence and Unity—The financial plan of the Church serves a larger purpose than appears in its financial and statistical reports. The system of sharing the funds with the world fields, as outlined by General Conference *Working Policy*, serves a wonderful purpose of unifying the Church's spiritual work throughout the world.

How Tithe Is to Be Used—Tithe is held sacred for the work of the ministry, for Bible teaching, and for the support of conference administration in the care of the churches and of field outreach (missionary) endeavors. Tithe shall not be spent on other work, on paying church or institutional debts, or on building programs, except as approved under General Conference *Working Policy*. For more information on the use of tithe, see Notes, #1, p. 190-191.

“A very plain, definite message has been given to me for our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe should be applied. Those who make this use of the tithe are departing from the Lord's arrangement. God will judge for these things.”—9T 248.

How Tithe Is Handled—Tithe is the Lord's and is to be brought as an act of worship to the conference treasury through the church in which the person's membership is held. Where unusual circumstances exist, members should consult with conference officers.

Church and Conference Officers to Set Example—Elders and other officers, as well as the pastor and conference and institutional employees, are expected to set good leadership examples by returning tithe. No one shall be continued as either a church officer or conference employee who does not conform to this standard of leadership.

Offerings

In addition to the tithe, Scripture emphasizes our obligation to bring offerings to the Lord. The withholding of offerings is classed with withholding tithe and is called robbery (Mal. 3:8). Since the Church's earliest

days, members have given liberal offerings that have blessed and prospered God's work.

In addition to the traditional calendar of offerings program, where each offering taken is for a specific purpose, the General Conference has approved the combined offering system and the personal giving plan. The division executive committee is authorized to determine which plan(s) will be used in its territory.

Sabbath School Offerings—The Church's most widely used and successful method of regular systematic giving is through Sabbath School offerings, which are devoted to world mission work.

Other Offerings—Other offerings are taken from time to time for world mission work and for general and local projects. When any offering is taken, all money collected, unless otherwise indicated by the donor, shall be counted as part of that particular offering.

Special Gifts to Fields—The financial support of the worldwide work of the Church is based on the budget system. Appropriations are made to the various fields on the basis of budgeted needs. This is a fair and equitable method of distributing the funds.

Where special gifts outside the regular budget plan are made to a particular field, a disparity is created to the disadvantage of other fields. If such gifts are given for the purpose of starting new work, the work thus started may languish when the special gift is used up, or it may have to be included in the budget for its future support. Thus other fields, with perhaps greater needs but without the opportunity of making them known, would be deprived of their equitable part of general funds that would be diverted to the work started by special gifts.

History has proved the wisdom of having members generously and loyally give their offerings and gifts through the accepted channels and knowing that every field shares in the benefits of their giving.

Assisting the Poor and Needy—Offerings for the poor and needy are taken to assist the members who require help. A reserve fund should be kept for such emergency cases. In addition, the church should take a benevolent attitude toward all in need, and the board may make appropriations from this fund to assist the church's health and welfare work for families in the community.

Church Budget for Local Expenses—The most satisfactory method of providing for church expenses is the budget plan. Before the beginning of the new budget year, the board should prepare a budget of expenses for church activities during the next year. The budget should include all income and expenses, including those related to all departments. It should provide for such projected costs as utilities, insurance, maintenance, janitor service, funds for the poor and needy, and church school expense. (See Notes, #2, p. 191, for sample budget.)

The budget should be presented to the church for its study and adoption, and for plans to assure that funds shall be provided to balance the budget during the coming year. Funds to meet the church expense budget may be raised by offerings or subscriptions. Members should be urged to support their local church in proportion to their financial circumstances.

General Financial Counsel

Regulation of Soliciting Funds—The following are regulations for soliciting funds:

1. No conference, church, or institution, without special counsel and arrangement, shall plan work requiring solicitation of funds from outside its territory. Any solicitation within its territory shall be in harmony with local, union, division, and General Conference policies. No authority is granted to denominational employees representing special interests in one part of the field to solicit help in any other part of the field or in any other conference without arrangement with and written authorization from conference officers where the fund-raising would take place.

2. The following principles protect churches from unauthorized, fraudulent, and undenominational solicitation:

- a. Pastors and officers shall not grant the privilege of the pulpit to persons for fund-raising who have not been recognized or recommended by the conference. (See pp. 126-127.) No permission shall be granted to solicit funds either publicly or privately without such recognition.

- b. All funds contributed for any cause in response to appeals shall be passed through regular church channels.

- c. Conference and church officers shall take such steps as may be necessary to prevent unauthorized or illegal public solicitation.

3. No campaign other than the Annual Appeal (Ingathering or equivalent appeal), which involves using Appeal literature and containers with authorized Appeal labels, shall be conducted for the solicitation of

money for either home or overseas mission work. Unions and conferences should prevent violations of this regulation.

4. Interdivision employees visiting their home churches or otherwise communicating with their home bases are asked to solicit funds only for enterprises included in the budget of appropriations, working in cooperation with churches and conferences to raise the funds required to meet the appropriations on which our world mission work depends. All such funds shall be passed through regular channels.

Questionable Methods for Raising Funds—The local church should take a strong stand against questionable methods for raising money.

“When money is raised for religious purposes, to what means do many churches resort? To bazaars, suppers, fancy fairs, even to lotteries and like devices. Often the place set apart for God’s worship is desecrated by feasting and drinking, buying, selling, and merrymaking. Respect for the house of God and reverence for His worship are lessened in the minds of the youth. The barriers of self-restraint are weakened. Selfishness, appetite, the love of display, are appealed to, and they strengthen as they are indulged.”—9T 91.

“As God’s work extends, calls for help will come more and more frequently. . . . If professing Christians would faithfully bring to God their tithes and offerings, His treasury would be full. There would then be no occasion to resort to fairs, lotteries, or parties of pleasure to secure funds for the support of the gospel.”—AA 338.

Tithes and Offerings Not a Personal Trust Fund—Tithes and offerings donated by members to the Church do not create a trust fund for the future benefit of the givers. These funds shall be used for the current purposes for which they are given.

Financing Building Plans—Churches considering the purchase or erection of church or other buildings, or incurring debt of any kind, should counsel with conference officers before undertaking such financial obligations. In the purchase or building of church properties, in no case shall commitments be made or building operations begun until approval has been given by the conference and union committees. These committees will approve only after they have assured themselves that the financial arrangements conform to established policies. In giving financial counsel, the conference executive committee should consider the size of the congregation, its financial strength, and the location of the building.

Handling and Accounting for Funds—The gathering and handling of funds for the Lord's work is a sacred responsibility. The proper channel through which these funds flow is first from members to the local church, where the treasurer receives the funds. (See pp. 88-91.) The treasurer disburses funds intended for local church purposes. The treasurer holds in trust and passes on to the conference treasurer funds intended for conference or general purposes. The treasurer of the local church works under the direction of the board. Treasurers of any level (local church, conference, union, or division/General Conference) do not act independently. They disburse funds only by action or authority of responsible committees.

Auditing—Every set of accounting records, from those of the local church to those of the General Conference, are subject to audit by auditors appointed for the purpose. This rule, which also applies to every denominationally affiliated institution, provides the maximum of safety in the handling of funds. (See p. 91.)