

ence/mission/field secretary. All blanks for records, reports, credentials, church letters, et cetera, are provided by the conference/mission/field office. (See pp. 158, 159.)

Reports to Be Furnished Promptly—It is the duty of the church clerk to furnish promptly certain reports. Some of these are annual, while others are quarterly. It is essential that they be sent to the conference/mission/field secretary within the time specified, as these reports are important for the accuracy of reports prepared by other organizations of the world church. The information required for these reports is to be secured from the treasurer, the Personal Ministries secretary, the deacon, the Sabbath School secretary, the Adventist Youth Society secretary, the church school teacher, and from the clerk's own records. (See Notes, #9, p. 72.)

Church Records—The church clerk is the keeper of the church records. These should be carefully preserved. All records and account books of the various church officers are the property of the church; they are to be surrendered to the newly elected clerk at the expiration of the term of office, or to the church at any time during the term on request of the pastor or elder.

Church Treasurer

A Sacred Work—The treasurer is called to an important task and is elected as are other officers for a one- or two-year term as determined by the local church. (See p. 49.) In large churches it may be deemed advisable to 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 church members. A word of counsel given in the spirit of the Master will help the brother or sister to render faithfully to God His own in tithes and offerings, even in a time of financial stringency.

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

All funds (conference/mission/field, 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/mission/field authorizes another system. This is a separate bank account which is not to be combined with any personal account. Surplus church funds may

be deposited in savings accounts upon authorization of the church board. Where large balances are carried for building or special projects, the church board may authorize separate bank accounts. Such accounts, however, shall be operated by the treasurer.

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

Sabbath School Funds—All Sabbath School offerings for missions are to be passed over to the church treasurer by the Sabbath School secretary-treasurer weekly, the church treasurer keeping a careful record of all such offerings. These mission funds are transmitted to the conference/mission/field office as outlined in the previous paragraph. Sabbath School expense funds are to be passed over to the church treasurer weekly, to be held in trust, subject to the orders of the Sabbath School Council (see p. 104), to meet the routine expenses of the Sabbath School.

Adventist Youth Society Funds—Adventist Youth Society (AYS) funds have to do with both the Adventist Youth (AY) and the Adventist Junior Youth (AJY) Societies, and the funds of each society shall be kept separately on the church treasurer's books. Society offerings to missions and general church work or to conference/mission/field enterprises shall be handed to the church treasurer as soon as possible after they are received, to be forwarded to the conference/mission/field treasurer. All funds contributed to society expense shall be given promptly to the church treasurer, to be held in trust for the society.

The expense funds of the AY Society shall be disbursed by the church treasurer on the order of the Adventist Youth Society Committee. (See p. 111.) Expense funds of the AJY Society shall be disbursed on the order of the AJY Society leader.

Local Church Funds—Local church funds include such funds as church expense, church building and repair funds, and the church fund for the poor and needy. These funds belong to the local church and are disbursed by the treasurer only by authorization of the church board or church business meetings. However, the church treasurer shall pay from

the church expense funds all bills for local church expense authorized by the church board, such as rentals, janitor, water, light, fuel, insurance, paving assessments, et cetera. The treasurer should be careful to secure receipts for all bills paid.

Funds of Auxiliary Organizations—Auxiliary organization funds include such funds as church outreach programs, welfare, family life, Adventist Youth Society, 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 or by the deacons. 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, including those deposited by any of the subsidiary organizations of the church. On receiving money from the church treasurer, the secretary of such 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. It is of the utmost importance that all offerings and gifts contributed by individuals to the church for a specific fund or purpose be used for that purpose. Neither the church treasurer nor the church board has the authority to divert any funds from the objective for which they were given.

The funds of auxiliary organizations, a considerable proportion of which often represents 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 church treasurer, and they too may not be borrowed or in any way diverted by the treasurer or the church board from the objective for which they were raised.

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

Money for Personal Literature Orders—Money for personal orders of literature, books, pamphlets, magazines, and subscriptions for periodicals is cared for by the church treasurer in areas where a local Adventist Book Center does not exist. (See Notes, #10, pp. 72, 73.)

Proper Method for Payment of Money by Members—The treasurer should urge that all money paid in by church members, other than the regular church collection, be placed in the tithe and offering envelopes, instructing each member to list the various items and amounts on the envelope as indicated, and to make sure that the money enclosed equals the total shown. Members should sign their name and give their address, and place the envelope on the offering plate or hand it to the treasurer, who should preserve such envelopes to serve as vouchers until all accounts are checked by the conference/mission/field auditor.

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

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

Proper Method of Remitting Funds to the Conference/Mission/Field—In sending remittances to the conference/mission/field treasurer, all checks, bank drafts, or money orders should be made payable to the organization wherever legally possible and not to any individual. The duplicate sheet from the church treasurer's book should be enclosed with the remittance. Remittance blanks are furnished by the conference/mission/field. (See pp. 163-165.)

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/mission/field.

Books Should Be Audited—The conference/mission/field treasurer, or some other individual appointed by the conference/mission/field committee, audits the church financial records, usually each year. The church treasurer's books and other financial records relating to the work of the church treasurer, the church school treasurer, and the treasurer of any other organization may be called for and inspected at any time by the conference/mission/field auditor or by the pastor, district leader, leading church elder, or by any others authorized by the church board, but should not be made available to unauthorized persons. (See p. 170.)

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 church officers.

When the number of individuals returning tithe in the church is reported, the wife and minor children who are non-wage earners but are members of the church should be counted in this group, in addition to the head of the family when the individual is known to be faithful in this respect.

Relations With Members Confidential—The treasurer should always remember that relations with individual members are strictly confidential. The treasurer should be careful never to comment on the tithe returned by any member or of 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

It is important that the many interests developed through the church's missionary outreach be cared for promptly. To this end, an Interest coordinator, who may be an elder, should be elected at the time of the election of church officers. (See pp. 49, 50.) This person is a member of the church board and the Personal Ministries Council and works directly with the pastor and chairperson of that council. The duties involved in this office include:

1. To keep an organized list of all interests received by the church from every source, such as Community Services, Ingathering, public evangelism, Bible studies, lay preaching and witnessing contacts, outreach (missionary) magazines, Sabbath School evangelism, literature evangelism, temperance and health evangelism, radio-TV, and church outreach (missionary) literature.
2. To assist the pastor and chairperson of the Personal Ministries Council in the enlistment and recruitment of qualified laity for follow-up service.
3. To render to the church board a monthly report on the number of interests received and the number followed up. When an interest is sufficiently developed, it should be shared with the pastor.

A Church Officer Removed From Church Membership

When a church officer is removed from membership in the church and is subsequently readmitted to church membership, this action does not reinstate the individual to the former office.