

lying in the congregational treasury? Furthermore, it in no sense belongs to the congregation. And why should the treasurer hold it a day, once all that is given for a scheme is in his hands?

We would earnestly plead for thoughtful, studious, conscientious tithing on the part of all. And do not forget that the first-fruits of all our increase belong unto the Lord. Our first debt is to him. Let us pay that and then we may hope to be able, other things being equal, to meet all our other obligations. We also plead for that respect for authority that will secure uniformity in method, obtainable only by following rigidly the instruction of the highest court of the Church.

Pastors and those in charge of mission stations are urged to bring this circular to the attention of all church officers and request action on the same.

J. S. MARTIN,
J. A. MCATEER,
J. S. TIBBY,
Committee

Financial Pointers for Church Members

New Castle, Pa., Oct. 1st, 1908

Financial Circular to the Church

At the last meeting of Synod the undersigned were appointed a committee to press upon the attention of the Church--each congregation and mission station--four things.

1. That congregations asking aid from the Church, while deserving commendation for heartily supporting the schemes of the Church, should give precedence to the pastor's salary and pay him in full if possible.
2. The advantage of the use of the envelope system.
3. The duty of paying all monies through the congregational treasurer.
4. The necessity of forwarding offerings promptly to Synod's treasurer.

The reason for the first of these is apparent. Our congregations constitute the base of supplies for the Church schemes. If they be not strong and efficient this base of supplies will be inadequate. A pastor is essential to the strength and highest efficiency of any congregation.

Nor can he do his best work without adequate support. If those for whom he directly and immediately labors support him not, it discounts him in his own estimation and in that of others, even his own people, and at the same time cheapens their thought of the work of the Church at large and diminishes their love and activity, and specially those of their children for Christ and His cause.

As for the second, the advantages of the use of the envelope system, they are manifold. It promotes thoughtfulness, system, regularity, liberality and cheerfulness on the part of the giver. The man who each Sabbath sets apart a portion of the week's income for the Lord's work must frequently devote time and thought to the subject of giving, will form the desirable habit of giving, will gradually overcome the spirit of selfishness characteristic of human nature, will discover that his past gifts have not been up to the measure of his ability, and will henceforth give more liberally and cheerfully than hitherto. By the use of envelopes he will be the better able to keep a record of his gifts (which always increases the amount of his giving) and will facilitate the effort of the Church officers to keep their record of all receipts the publication of which will stimulate to more liberal giving. In this connection we would recommend for use the following system, obtainable at the United Presbyterian Board of Publication, Ninth St., Pittsburgh, Pa., with blanks filled out, upon order, with name of particular congregation and number, and date for each Sabbath in the year at the rate of eight cents for 52, the number required for each individual member in the course of the year.

Reformed Presbyterian Church

MY PERSONAL OFFERING TO THE LORD

Weekly Subscription to Pastor's Salary and Congregational Expenses	\$.....
Weekly Subscription to the Schemes of the Church	\$.....
NAME	
ADDRESS	
DATE	

Card, actual size 4¼x2½ in.

We would also recommend the use of the following by the financial officers, consequent upon the distribution of the envelopes and the securing of an annual subscription for which they call, to be given each member quarterly and annually, respectively.

No. 190

Reformed Presbyterian Church

NAME	
Pastor's Salary and Congregational Expenses	\$.....
Church Schemes	\$.....
Special Offering to	\$.....

Read II Cor. 9:2 and Mal. 3:10

Envelope, actual size 4¼x2½ in.

Quarterly Statement of the Church Subscription Account of

M.	for the				
Quarter ending	190	Dr.	Cr.		
		\$	cts.	\$	cts.
Balance from last Quarter					
Amount pledged for this Quarter					
Amount paid for this Quarter					
Totals					
		Balance Due \$.....			
		Balance Overpaid \$.....			

Yearly Statement of the Church Subscription Account of

M.	for the				
Year ending	190	Dr.	Cr.		
		\$	cts.	\$	cts.
Balance from last Year					
Amount pledged for this Year					
Amount paid for this Year					
Totals					
		Balance Due \$.....			
		Balance Overpaid \$.....			

These also can be obtained at the same place as the above at the rate of ten cents per hundred.

Business is business, and it is just as much so in church affairs as in any other. Let wise, successful business methods prevail in church life and work. Many men would fail in business if they conducted their worldly affairs as they do their religious.

Little need be said about the duty of paying all monies through the congregational treasurer. In this way the treasurer is certain to credit the congregation with all its members contribute, the pastor and people are encouraged, and the church is given a good name in the community. Let the church of Jesus Christ have the honor of all your gifts.

The necessity of forwarding offerings promptly to Synod's treasurer must be patent to all. Most of the schemes are constantly in need of money. The expenses of the missionary, reform and educational work of the church are going on week by week, even as are those of the local congregation's work. To withhold from the church what has been given for her general work is greatly to hinder the progress of that work besides oftentimes greatly inconveniencing if not indeed humiliating the workers. It is certain to do them and their work harm. Moreover, it is liable to harm the local congregation who can in no way help it. What possible good can the money do