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, conscienous 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
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.

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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 case 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 have been in need of money, the expenses of the missionary, reform and educational work of the church are going on week by week, even as 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 con-
gregation who can in no way help it. What possible good can the money do