



CHURCH ADMINISTRATION & FINANCE

ETERNAL LIFE FELLOWSHIP MINISTRIES & GLOBAL NETWORK

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Apostolic Leader

VISION

Building People and Transforming Lives!

MISSION

'Deliverance' by Evangelism, 'Discipleship' by Education,
'Development' by Empowerment & 'Deployment' by Enterprising.

ETHOS

"Whole Life of the Whole Person"
(Mind - Body - Soul)

ASSIGNMENT

"Worshipping God and Serving People"
Consistent – Practical – Realistic (CPR)

FIVE FOLD MINISTRY FOCUS (Ephesians Chapter 4)

Saints, Work, Edification, Unity, Knowledge, & Faith

Millennium Ministry Concept Overview



Overall Course Objectives



- **Learn** - Best practices in church administration and finance procedures..
- **Discover** - The importance of standardization and following best practices for the administration of the church.
- **Explore** - Current Administrative policies and procedures .
- **Plan** - To incorporate best practices at the local church levels across all fellowship partners.
- **Execute** - Plan to incorporate standard administrative polices throughout the fellowship.

Biblical Principles to Consider



HEBREWS 12:25-28

- If it can be shaken it will be shaken.
- The Kingdom must be assembled in such a way that it can endure shaking.
- Serving God with reverence and godly fear is our primary quality control mechanism.
- Inspections reveal opportunities for improvement.

Biblical Principles to Consider



1 Corinthians 3:9-15

- The Kingdom can only be constructed by those who exercise wisdom.
- A day of “fire” will reveal the the quality of your work.
- Only those works of “lasting” value will be rewarded.

A “Component Model” Kingdom



Assumptions We Must Operate With



1. The Government is not our friend and will not understand ecclesiastical reasoning.
2. We will be undermined by poor business practices.
3. If it can be reviewed or inspected assume it will be.
4. If it is not documented it did not happen or does not exist.
5. “I did not know” and “I did not understand” is not an acceptable answer
6. Be ethical in all business transactions.
7. Understand your fiduciary responsibilities.

Church Administration & Finance Administrative Documents



(1) ByLaws

Define
Explain
Limit

Record of Adoption
Annual Review & Ratification
Standard Operating Procedures

Church Administration & Finance Administrative Documents



(2) Articles of Faith

Explain ministry doctrinal positions

Define key terms and concepts

Clarify discipleship expectations

Accurately reflect the cultural norms

Substantiated with the Bible

Church Administration & Finance Administrative Personnel



(1) Officers

President & CEO

Vice Presidents & Chairs

Board Members

Secretary/Treasurer/CFO

Church Administration & Finance Administrative Personnel



(2) Keys to Successful Collaboration

- Defined and documented vested powers
- Open and effective lines of communication
- Standardized and documented qualifications
- Regular Audits/Inspections
- Regular Ratification

Church Administration & Finance Discipleship – Rules to Live By



1. Documented and standardized acceptance process
2. Documented and standardized removal process
3. Pledge/acknowledgment cards
4. Discipleship/Leadership Expectations
5. Code of Ethics Class
6. Annual review and audit of discipleship roster

Church Administration & Finance Conducting Corporation Business



The “Musts”

Meetings of consequence

Robert’s Rules of Order

Standardized corporate records/minutes

Annual Meeting

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Financial Management



(1) Types of Revenue

Tithes

Offerings

Designated Funds

Endowments

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Financial Management



(2) General Expense Categories

Pastoral Compensation
Ministry Expense
Outreach Expense
Special Projects
Facilities
Capital Expenditures

Church Administration & Finance Financial Management



(3) G.A.A.P. (Generally Accepted Accounting Principles)

Receipt of revenue
Deposits
Expenditures
Fund designation/charged
Documentation
Reporting
Auditing

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Financial Management



(4) Cash Flow

Financial analysis - Where is the money going?

Cost analysis - What is it going to cost?

Budget analysis - Where and how much do we allocate?

Nickel & dime analysis - How do I do it for less?

Church Administration & Finance Our “Principles of Giving”



Preamble

As our creator, God has given us certain laws of love, gracious, caring guidelines to live by. When we follow those principles, we find deeper joy and greater fulfillment. Some of those guidelines relate to the money He has entrusted to our care, financial resources He urges us to generously share with others.

Tithing is an obligation.
Giving is purposeful.
We cannot live and not give.

Church Administration & Finance Our “Principles of Giving”



Stewardship

There are five areas of life that all believers are responsible and accountable for unto God. God desires to develop the Owner-Steward relationship between Himself and His people. These have been given and are not owned.

Life: What we have received.

Time: What we have been allotted.

Talents: What we have been given.

Possessions: What we have entrusted with.

Finance: What we have earned.

Church Administration & Finance Our “Principles of Giving”



Stewardship

Both the Old and New Testaments teach that the believer that God is the Owner, Possessor and Giver of all things to man and believers, in particular are Receivers and therefore Stewards of all they have. We are responsible & accountable to God for everything. (Luke 16:1-3)

Stewardship is the practice of systematic and proportionate giving of time, abilities, and material possessions, based on the conviction that these are a trust from God to be used in His service for the benefit of His Kingdom. It is a way of living; the recognition of God's ownership one's person, one's abilities, and one's possessions and the faithful use of these for the advancement of God's Kingdom in this world. God is the Giver, the Possessor, the Owner, & the Rewarder!

Church Administration & Finance Our “Principles of Giving”



Stewardship

God is the Giver, the Possessor, the Owner, & the Rewarder!
Man is the Receiver, Steward; responsible and accountable to God.
We may use, abuse, and lose what has been entrusted with.
The faithful will be rewarded. Man is a TRUSTEE.

Church Administration & Finance Our “Principles of Giving”



Stewardship

There are five areas of life that all believers are responsible and accountable for unto God. God desires to develop the Owner-Steward relationship between Himself and His people. These have been given and are not owned.

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Our “Principles of Giving”



- There are two related ways in which Christians are authorized to give. The primary New Testament prescription for funding the Lord's church is giving on the Lord's Day as a part of worship (1 Corinthians 16:1-2, a command).
- Freewill giving is characterized by purposeful giving according to one's prosperity or commensurate with one's resources (2 Corinthians 9:7; 1 Corinthians 16:2).
- An additional New Testament prescription for funding the Lord's church is through spontaneous freewill giving (Acts 4:34-37, an example). There is no stipulation in Scripture that the freewill giving of Acts 4-5 was during Lord's Day worship, in view of the coming and going of Christians as well as presenting the money to the apostles in Acts 5:1-10.

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Our “Principles of Giving”



- Since the churches of Christ belong to Jesus Christ, they are obligated to finance themselves only in the way the Bible authorizes. Further, ELFGN shall only spend money on things that are authorized in the Bible (i.e., through direct statements, approved examples and divine implication).
- No church is authorized to fund religious activities through any means other than tithing and offerings. Further, no church is authorized to spend money on things not indicated in Scripture. Incidentally, many churches exist in direct opposition to what God through the New Testament has authorized in virtually every aspect of Christianity.

Church Administration & Finance Our “Principles of Giving”



We base giving on the four general types...

1. Freewill Tithe (Cheerful)
2. Spirit Led Giving
3. Obligated Tithe (Uncheerful)
4. Obligated Giving

Church Administration & Finance Our “Principles of Giving”



Cheerful Tithe: This follows the paths outlined in the Old Testament Covenant (OTC) to instruct them in their giving while cheerfully and willingly submitting themselves to that authority.

Spirit Led Giving: This follows the paths outlined in the New Testament Covenant (NTC) to instruct them in their giving and cheerfully and willingly submit themselves to that authority.

Uncheerful Tithe (Obligated): This follows the path of giving a tithe is right, but generally the giver either struggles to or don't give in accordance to the paths of giving as outlined in the OTC.

Uncheerful Freewill Giving (Obligated): This is free-will is right, but generally giver either struggles to or don't give in accordance to the paths of giving as outlined in the New Testament Covenant.

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Our “Principles of Giving”



The churches of Christ, though, are obligated to follow the divine will for funding religious activity. There are a number of religious activities indicated in the New Testament that may require the church to spend money.

- The New Testament authorizes the Lord's church to financially support preachers of the Gospel (1 Corinthians 9:4-14). The New Testament authorizes the Lord's church to financially support elders (1 Timothy 5:17-18,).
- The New Testament authorizes the Lord's church to financially support widows who have no other recourse for their livelihood (1 Timothy 5:3-16).
- The New Testament authorizes the Lord's church to financially support evangelism in its own community or other communities (2 Corinthians 11:8; Philippians 4:14-16, direct statement).
- The New Testament authorizes the Lord's church to financially provide for its own edification (1 Corinthians 14:12, 26, divine implication).
- The New Testament authorizes the Lord's church to financially assist Christians and non-Christians who need benevolent relief (Galatians 6:10; 2 Corinthians 9:13; Matthew 5:43-4).

Anything not specifically stated in the New Testament, not a part of evangelism, edification or benevolence and not otherwise authorized by direct statements, approved examples or divine implication is not something on which the Lord's money may be spent. (I.E. “Love Offerings”)

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Our “Principles of Giving”



- Tithes and Offerings are the only means authorized in the Bible for funding religious church activity. In addition, only the religious activity authorized in the New Testament for the church to perform can avail itself of the money collected by the Lord's church.
- Any activity that does not relate to one of the three missions of the Lord's church or that is not otherwise specified in the New Testament is not an appropriate expenditure for church funds.
- Generally, the Lord's church requires funds for Evangelism, Edification and Benevolence (Mark 16:15-16; 2 Corinthians 11:8; 1 Corinthians 14:12, 26; Galatians 6:10; 2 Corinthians 9:13; Matthew 5:43-48).

Church Administration & Finance Our “Principles of Giving”



The principles of Giving are as follows for ELFGN

- Give Cheerfully 2 Corinthians 9:7
- Give Generously 2 Chronicles 31:5, 1 Chronicles 29:14-17, 1 Timothy 6:17-19
- Give Systematically Deuteronomy 14:22, Gen 28:16-22, Proverbs 3:9-10
- Give Reverently Matthew 2:11, Deuteronomy 14:23, Leviticus 22:20
- Give Proportionally 1 Corinthians 16:2, Deuteronomy 16:17, Exodus 35:5, Ezra 2:69
- Give Faithfully 1 Corinthians 16:2, Deuteronomy 14:27, 2 Chronicles 31:4-8
- Give Joyfully 2 Corinthians 8:2, 2 Chronicles 24:10, 2 Chronicles 29:36, 1 Chronicles 29:17

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Our “Principles of Giving”



The principles of Giving are as follows for ELFGN

- Give Willingly 2 Corinthians 8:12, Ex 35:21-22, 1 Chronicles 29:6
- Give Regularly Deut 16:16, 1 Corinthians 16:2, Nehemiah 10:35-39
- Give Expectantly Mal 3:8-10, Genesis 28:20-22, Luke 6:38, 1 Kings 17:13-16, 2 Corinthians 9:6-11
- Give Eternally Mt 6:19-20, 1 Timothy 6:19, Mark 10:21, Hebrews 11:13-16
- Give Extravagantly John 12:1-8, Mk 12:41-44, 1 Chronicles 29:2-9, Exodus 35
- Give Thoughtfully Haggi 1:3-11
- Give Ourselves to the Lord first 2 Corinthians 8:5

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Our “Principles of Giving”



A “Obligated” or Uncheerful Giver gives because one has to.

- We should not give with impure motives.
- We should not give...
 - Out of compulsion.
 - Out of obligation.
 - Out of hope of gain.
 - Out of pride.
 - Out of spite.

A “loving” or cheerful giver gives because they love to...

Church Administration & Finance Our “Principles of Giving”



Luke 6:35-38

- Most misused verse in the bible!
- This verse is not just about money!
- V 35 “Love your enemies”
- V 36 “Be Merciful”
- V 37 “Judge Not, Condemn Not, & Forgive”
- In V 38 Give means to give “Love, mercy, no judgment, no condemnation, and forgiveness” and these things will be given unto you in good measure, pressed down, shaken together, and running over...” in addition to money.

Church Administration & Finance

Our “Principles of Giving”



Is the Tithe Dead in the New Testament Church?

- The principle of tithes & offerings were not nailed to the cross.
- Tithes & offerings were before the Mosaic Covenant.
- Tithes & Offerings were amplified under the law.
- The New Covenant continues the Abrahamic Covenant in Christ.
- Modern saints is under the new Covenant and the Melchisedek Priesthood and is the seed of Abraham through Christ.
- Jesus taught Tithing: (Matthew 23:23; Luke 11:42; Luke 18:12 & Luke 20:25)
- Hebrews taught Tithing: (Hebrews 6:20; 7:1-11; 17 & 21)
- Paul taught Tithing: (1 Corinthians 9:1-14)
- Jesus taught Giving: (Matthew 6:19-21; Luke 21:1-4; Mark 12:38-44)
- Paul taught Giving: (1 Corinthians 16:1-4 & 2 Corinthians 8-9 & Luke 8:1-3)

Church Administration & Finance Basic Rules for Ministry Stewardship



H. A. Kent in "The Pastor and His Work" suggests 12 basic rules for Church finance which we adapted in ELFGN.

1. Preach and Teach the Biblical Method of supporting God's work. Do not apologize for it. Worldly methods are taxation, assessments, pew rentals, socials, bazaars, etc. Teach the principle of giving.
2. Encourage regular weekly giving (I Corinthians 16:2). Breaking of bread is on the first day of the week, giving also. Teach people to be systematic givers. Maintain accurate Tax records. Avoid "racket schemes" and wrong motivations in trying to get people to give, such as tax deductions, etc.

Church Administration & Finance Basic Rules for Ministry Stewardship



3. Have a Budget.

Government and business set a budget for spending. So the Church, as God's business should have one also. (Luke 14:28).

- a. A budget provides a financial goal for the Church.
- b. A budget encourages weekly systematic giving to meet it.
- c. A budget eliminates wrong methods of raising finance.
- d. A budget helps the Church plan systematically for the year's program.
- e. A budget helps secure balanced Church programs.
- f. A budget is useful for auditing purposes

Church Administration & Finance Basic Rules for Ministry Stewardship



4. Teach everyone to give, or "every-member-support"(ICorinthians16:2).
5. Teach giving as an act of worship. Worship and offerings are associated (Matthew 2:11).
6. Literature on Biblical principles of finance should be available.
7. Tithing should be the basis of all giving. Old and New Testament confirm this, not as a legal thing. Believers cannot give less than this. Tithing acts as a specific amount, specified by the Lord. It acts as a gauge.
8. Church accounts should be paid promptly. Churches generally "poor risks" in the world. This is a bad witness. They will not hear you spiritually if you are not right financially.
9. Beware of excessive indebtedness. Do not over drive people on finance! (Romans13:8).

Church Administration & Finance Basic Rules for Ministry Stewardship



10. Should have wise persons to handle the funds of the Lord, i.e., Secretary, with another witness to handle intake of funds; Treasurer, and double signer for checks to handle outflow of funds. Books and accounts should be audited. Church Business meetings yearly also. Precautions and protection in finance so that all suspicion is lifted from anyone handling the Lord's finance.
11. Designated funds in a Church should not be used for other purposes without the consent of the people. People lose confidence otherwise, and this is dishonest.
12. A minister should be an example of a Uther and giver. Learn to handle own personal finance or never be able to handle Church finance (II Corinthians 8:5). A minister should not live above his means. He should budget his finance, avoiding great debts. He should be prompt in payment of accounts. He should avoid all shadiness in business. He should not downgrade or jest about giving to God. To do such is to beget a bad mentality in the mind of people.

The local Church is now God's Temple, the Place where His Name is recorded, and God's Treasury (Deuteronomy 12:1-21; 16:1-17; II Chronicles 31; Malachi 3:8-10; Proverbs 3:9, 10; Luke 10:3-11).

Church Administration & Finance Giving in The Early Church



Coming from the Mosaic Covenant they understood the truth of Tithes and Offerings and the principles of such continued into the New Covenant. This was because it was really of the Abrahamic Covenant.

- They laid the money at the apostles feet and this was distributed as was needed (Acts 4:32-37).
- First sin and judgment was over money withheld in deceptive giving (Acts 5:1-11).
- Saints relief was sent according to ability (Acts 11:27-30). These were gifts for the poor (Romans 15:25-29; Galatians 2:10; Acts 20:33-35).
- The widows had been neglected in the daily ministrations (Acts 6:1). These had been possibly taken care of in Temple services previously.
- The widows of certain qualifications were supported by the Church (I Timothy 5:1-16; I Kings 17:8-16).
- We must communicate to the saints of our goods (Hebrews 13:15, 16; II Corinthians 8:11).
- They had all things in common (Acts 4:34; Matthew 25:40; 10:40-42). Some have a ministry of giving in the Body (Romans 12:8; Luke 6:34-38; I Timothy 6:6-11).

Church Administration & Finance New Testament Support of Ministry



As the Old Testament Priests and Kings were supported by the Tithes and offerings of the people, so it shadows forth also the principle of New Testament of the ministry. Such was not abrogated or nailed to the cross (Colossians 2:14-17).

1. Jesus told the Twelve to trust God for their care and that they were worthy of their support (Matthew 10:7-14; Luke 9:3; 10:1-7; 12:33; Acts 3:6). Note Luke 22:35. They were not to supply their own funds, nor go from house to house.
2. The laborer is worthy of his hire and reward, especially elders laboring in the word and doctrine (I Timothy 5:17-19).
3. The oxen who treads out the corn should not be muzzled. So the minister who treads out the corn of the word should not be muzzled. God does not say this for the oxen's sake but ours (I Corinthians 9:9, 10). The principle of the law is double honor.
4. The one who ministers spiritual things should partake of carnal things (I Corinthians 9:11; Galatians 6:6).
5. Those that minister of the temple live of the things of the altar (I Corinthians 9:13-14).

Church Administration & Finance New Testament Support of Ministry



6. Not to forsake the Levite (Deuteronomy 18:1-2; 10:8, 9; 14:27), but to communicate (Hebrews 13:15, 16; Galatians 6:6).
7. Paul laboured with his hands in tent-making because some in the Church were lazy and busybodies. So he set them an example in ministry, even though he could live of the Gospel (II Thessalonians 3:6-15).
8. Paul received offerings from Philippi as a sweet savour well pleasing to God (Philippians 4:15-19). He took "wages" off other Churches so as not to be chargeable to Corinth (II Corinthians 11:8-9; I Corinthians 4:2; Acts 18:3; 24:17).
 - ❖ He worked to be an example to others; no work, no food.
 - ❖ He worked to support the weak (Acts 20:32-35).
 - ❖ He worked so as to present the Gospel without charge (I Corinthians 9:18).
 - ❖ He worked to stop the mouths of false ministers and their charges (II Corinthians 11:7-13; 12:12-18.)

Church Administration & Finance

The Conclusion



Tithing	Tithing	Tithing
Before the Law	Under the Law	Under Grace
Abrahamic Covenant	Mosaic Covenant	New Covenant
Melchisedek Priest Abraham - Gen.14 Jacob - Gen.28	Aaronic/Levitical Priest Levite Tribe Aaron & Sons	Christ our Priest Ministry Fivefold Ministry
	<ol style="list-style-type: none"> 1. First of Lord's Tithe 2. Tithe of the Year 3. Second or Festival Tithe 4. Third year Tithe 5. Tithe - Tax 6. Tithe of people: Blessing of the Lord Lapse - devour, curse Revival - Hezekiah Restoration - Nehemiah 7. Freewill offerings Tabernacle/Temple 	<p>Matthew 23:23 Hebrews 7:5-9 1 Corinthians 8-9 Luke 18:12 Matthew 5:17-18; 11:13 Give all - Matthew 25:23-40 Give weekly - 1 Corinthians 16:1-2</p>

Church Administration & Finance The Conclusion



- CA & F is the key component of the organizational apparatus you are putting together to do the work of God in your local community.
- CA & F is the platform component upon which all the other components rest.
- If you mismanage CA & F your vision, your talent, your capacity, your resources - everything God gave you - rests upon a faulty platform and will be shaken down.
- Remember if it can be shaken it will be shaken.



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