

# Allegheny East Conference Corporation of Seventh-day Adventists

## Local Church Evangelism Expenditures Guidelines

Historically, the conference Evangelism Appropriation was sent directly to the pastors and/or evangelists and placed under their **direct authority** to manage and disburse. A receivable was set up by the conference treasurer which was cleared when a pastor/evangelist turned in the evangelism financial report inclusive of proper receipts at the end of the crusade.

This practice was followed for three reasons:

1. To ensure the prompt availability of funds for the evangelism initiative.
2. To eliminate the possibility of evangelism funds becoming co-mingled with local church operating funds.
3. To remove the concern and possibility of a third party censure of spending practice.

In recent years, the conference Evangelism Committee recommended that the Evangelism Appropriation be sent directly to the local church, with the understanding that **the local church treasurer would be the custodian of the funds**. A separate line item or account entitled “**Conference Evangelism Appropriation**” would be set up on the local church’s accounting records. The funds are disbursed upon receipt, by the local church treasurer, of a properly executed voucher. Each disbursement must adhere to the established guidelines contained in this document.

**The pastor is directly responsible for the disbursement of the Conference Evangelism Appropriation.**

It is **EXPECTED** that the local church budget will include an amount for “Evangelism on an annual basis”.

### **Pre-Evangelism Expenditures may include:**

1. Training materials and supplies
2. Entry events expenses:
  - a. Hall, Auditorium, or Theatre Rentals
  - b. Honorarium(s) for Speakers, Artist, etc.\*
  - c. Advertisement: Posters, Flyers, Media Spots, Bill Boards, Electronic mass calling service
  - d. Tickets
  - e. Equipment Rental
  - f. Travel Reimbursement for: Air, Auto Rental, Mileage, Tolls, Hotel, Per-Diem for guest
  - g. Catering Food Services

Note: Because evangelism is highly relational, pre-evangelism entry events may include a wide variety of activities and programs. Almost any event which engages the community in relationship with the local church may be considered a pre-evangelism event. However, to benefit from the initiative the local church needs to be intentional in understanding why they are sponsoring the event and build a data base which tracks the names, addresses and number of occasions individuals have attended church sponsored events.

### **Evangelism Expenditures may include:**

1. Local Permits
2. Rental of Lot, Hall, Auditorium, Theater
3. Support Services: Electrician(s), Audio-Visual Technicians, Security personal, and Staff
4. Office supplies: Folders, Pencils, Paper, Folders, Notebooks, Offering Buckets, Markers, Flip Charts

5. Telephone(s)
6. Advertisement: Posters, Flyers, Media Spots, Billboards, Electronic mass calling services
7. Tickets/Invitations Cards
8. Equipment Rental: Chairs, Tables, Musical Instruments, Sound Equipment, Computer Software: Evangelism Power point Presentations, Pictures, Song Lyrics, Data Base
9. Travel Reimbursement for: Air, Auto Rental, Mileage, Tolls, Motel, Per-Diem for guest speakers/musicians
10. Catering/Food Service
11. Honorariums\*
12. Uniforms: Ushers, Evangelism Team
13. Cleaning: Evangelist Clothing, Uniforms (does not include purchasing of suits/shirts, etc)
14. Rental: Portable Toilets, Office Trailers, Swimming Pools (Baptismal) Temporary Signs Marquee(s)(For Tent Meetings)
15. Ground Covering: Crushed Gravel, Mulch (For Tent Meetings)
16. Fire Extinguishers (For Tent Meetings)
17. Lumber, Nails, Sledge Hammers, Shovels, Rakes, Cost for delivery & set up for Tent
18. Evangelism Gifts: Bibles, Religious Books, Flowers, Religious Pictures, Religious Memorabilia
19. Media Equipment Rentals: Computers, Digital Projectors, Media Table, Screen
20. Bus/Van Rentals
21. Certificates of Insurance (If applicable).

**Post Evangelism Expenditures:**

1. Post Evangelism Studies
2. Bible(s), Spirit of Prophecy Books
3. Baptismal Certificates
4. Catering/Food Service (Sabbath Dinner(s) or Sunday Prayer Breakfast(s))
5. Bus/Van Rental i.e. (Tour of SDA Church Related Institutions)
6. Teaching Supplies: DVDs, CDs, Video Religious Library
7. Workshops for New Believers: Christian Stewardship, Spirit of Prophecy, Spiritual Gifts, Parenting, Marriage, Health, Vegetarian Cooking
8. Honorariums\*
9. Travel: Air, Auto Rental, Mileage, Tolls, Hotel, Per-Diem.

\*IRS requires that FORM 1099-MISC be issued for all honorariums or that are \$600.00 or more and the recipient is REQUIRED to complete a FORM W-9 (Attached).

Note: If the pastor's personal equipment is used, rental should be based on the original purchase price less depreciation (Equipment should be depreciated over a 5yr period, computers 3yrs.) The maximum amount that can be charged as an evangelism expense is 10% of the conference evangelism appropriation. All honorariums and/or reimbursements for the pastor's family staffing services should not exceed (10%) of the conference evangelism appropriation.